

# Sovereignty Education and Defense Ministry (SEDM) Jurisdictions Database

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If you would like an ONLINE version of this report that is updated much more frequently than this report then please see: <https://sedm.org/litigation-main/sedm-jurisdiction-online/>

<b>Jurisdiction Name:</b> Alabama	
Type:	State
Abbreviation:	AL
StatutesName:	Code of Alabama (C.O.A.)
NumCounties:	67
AreaCodes:	205 - 251 - 256 - 334
IncomeTax?:	<input checked="" type="checkbox"/>
Country:	United States
DateJoinedCountry:	12/14/1819

## Jurisdiction General Information:

## Jurisdiction Tax Information:

1. Section 40-18-2 levies the tax on individuals, residents, and persons.
2. Section 40-18-13(a) says that "income" shall be computed as follows: "Income shall be computed on the basis of the same taxable year and in accordance with the same method of accounting that the taxpayer properly employs for federal income tax purposes".
3. Section 40-18-14 defines "adjusted gross income".
4. Section 40-18-3 imposes the tax on officers or agents of the United States.
5. Section 40-18-27 creates the requirement to file a return.
6. Section 40-18-5 describes the amount of tax on "individuals"
7. Section 40-18-26 requires all payments to "taxpayers" to be reported to the ADOR if amount exceeds \$1,500.

## MAIN RESOURCES:

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.state.al.us/">http://www.state.al.us/</a>
ConstitutionLink:	<a href="http://www.legislature.state.al.us/misc/history/constitutions/constitutions.html">http://www.legislature.state.al.us/misc/history/constitutions/constitutions.html</a>
StatutesLink:	<a href="http://alisondb.legislature.state.al.us/acas/ACASLogin.asp">http://alisondb.legislature.state.al.us/acas/ACASLogin.asp</a>
RegulationsLink:	<a href="http://www.alabamaadministrativecode.state.al.us/alabama.html">http://www.alabamaadministrativecode.state.al.us/alabama.html</a>
RegisterLink:	
CourtsLink:	<a href="http://www.findlaw.com/11stategov/al/alca.html">http://www.findlaw.com/11stategov/al/alca.html</a>
CourtCivilRulesLink:	<a href="http://204.29.92.17/Civil%20Procedure%20individual/civtoc.html">http://204.29.92.17/Civil%20Procedure%20individual/civtoc.html</a>
CourtCriminalRulesLink:	<a href="http://204.29.92.17/Criminal%20Rules%20individual/crimTOC.html">http://204.29.92.17/Criminal%20Rules%20individual/crimTOC.html</a>
CourtAppelRulesLink:	<a href="http://204.29.92.17/Appellate%20Rules%20individual/appTOC.html">http://204.29.92.17/Appellate%20Rules%20individual/appTOC.html</a>
RulesOfEvidenceLink:	<a href="http://www.clealabama.com/docs/CLEAlabama-AlabamaEvidence.pdf">http://www.clealabama.com/docs/CLEAlabama-AlabamaEvidence.pdf</a>
UCCFilingsLink:	<a href="http://www.sos.alabama.gov/BusinessServices/UCC.aspx">http://www.sos.alabama.gov/BusinessServices/UCC.aspx</a>
AdminOfficeOfCourtsLink:	<a href="http://www.alacourt.gov/">http://www.alacourt.gov/</a>

## FRANCHISES:

TaxCodeTitle:	Title 40
TaxCodeLink:	<a href="http://www.legislature.state.al.us/CodeofAlabama/1975/coatoc.htm">http://www.legislature.state.al.us/CodeofAlabama/1975/coatoc.htm</a>
TaxRegTitle:	Chapters 810 through 810-27
TaxRegsLink:	<a href="http://www.alabamaadministrativecode.state.al.us/docs/rev/index.html">http://www.alabamaadministrativecode.state.al.us/docs/rev/index.html</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	None
Tax-WithHldgExForm:	Form A-4; Form A-4E: Students
Tax-MainReturnForms:	Form 40: Residents; Form 40NR: Nonresidents
Tax-SubstW2Form:	IL-4852 (Cannot use to amend amounts reported on W-2, but only to replace W-2 you could not get. Only employer can make changes, according to the form itself)

<b>Jurisdiction Name:</b>	<b>Alabama</b>
Tax-RevenueAgency:	Alabama Department of Revenue (ADOR)
RevenueDeptLink:	<a href="http://www.ador.state.al.us/">http://www.ador.state.al.us/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 32
VehCodeLink:	<a href="http://www.legislature.state.al.us/CodeofAlabama/1975/22786.htm">http://www.legislature.state.al.us/CodeofAlabama/1975/22786.htm</a>
VehicleRegTitle:	
VehicleRegLink:	

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General			
OrgName:	Alabama Attorney General			
FullName:				
Address1:	Office of the Attorney General			
Address2:	500 Dexter Avenue			
City:	Montgomery	State:	Alabama	Zip: 36130
PhoneBusiness:	800-392-5658	PhoneFax:		
EmailAddr:				
WebSource:	<a href="http://www.ago.state.al.us/">http://www.ago.state.al.us/</a>			
DateLastUpdate:	3/25/2010 7:49:15 AM			
POCType:	Revenue Commissioner			
OrgName:	Alabama Dept. of Revenue, Office of the Revenue Commissioner			
FullName:				
Address1:	50 N. Ripley			
Address2:				
City:	Montgomery	State:	AL	Zip: 36132
PhoneBusiness:	334-242-1170	PhoneFax:		
EmailAddr:				
WebSource:	<a href="http://www.revenue.alabama.gov/commppg.html">http://www.revenue.alabama.gov/commppg.html</a>			
DateLastUpdate:	3/24/2010 6:32:57 PM			
POCType:	Governor			
OrgName:	Alabama Governor's Office; State Capitol			
FullName:				
Address1:				
Address2:	600 Dexter Avenue			
City:	Montgomery	State:	Alabama	Zip: 36130
PhoneBusiness:	334-242-7100	PhoneFax:	334-353-0004	
EmailAddr:				
WebSource:	<a href="http://www.alabama.gov/sliverheader/Welcome.do?url=http://governor.alabama.gov/">http://www.alabama.gov/sliverheader/Welcome.do?url=http://governor.alabama.gov/</a>			
DateLastUpdate:	3/24/2010 6:24:50 PM			

<b>Jurisdiction Name:</b> Alabama					
POCType:	Secretary of State				
OrgName:	Alabama Secretary of State				
FullName:					
Address1:	State Capitol Building, Suite S-105				
Address2:	600 Dexter Avenue				
City:	Montgomery	State:	Alabama	Zip:	36103-5616
PhoneBusiness:	334-242-7200	PhoneFax:	334-242-4993		
EmailAddr:					
WebSource:	<a href="http://www.alabama.gov/sliverheader/Welcome.do?url=http://sos.alabama.gov/">http://www.alabama.gov/sliverheader/Welcome.do?url=http://sos.alabama.gov/</a>				
DateLastUpdate:	3/24/2010 6:24:55 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article VI, Section 139-176	<a href="http://www.legislature.state.al.us/CodeOfAlabama/Constitution/1901/Constitution1901_toc.htm#">http://www.legislature.state.al.us/CodeOfAlabama/Constitution/1901/Constitution1901_toc.htm#</a>		8/13/2012
Court: Counterclaim authority	Multiple	Rule of Civil Procedure 13;C.O.A. Title 6, Art. 5	<a href="http://204.29.92.17/Civil%20Procedure%20individual/rule13.html#">http://204.29.92.17/Civil%20Procedure%20individual/rule13.html#</a>		4/2/2010
Court: Declaratory judgment act	Statute	C.O.A. Title 6, Article 5	<a href="http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#">http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#</a>	See also Rule of Civil Procedure 57	4/5/2010
Court: Default Judgment	Court Rule	Rule of Civil Procedure 55	<a href="http://204.29.92.17/Civil%20Procedure%20individual/rule55.html#">http://204.29.92.17/Civil%20Procedure%20individual/rule55.html#</a>		4/2/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 8(d)	<a href="http://204.29.92.17/Civil%20Procedure%20individual/rule8.html#">http://204.29.92.17/Civil%20Procedure%20individual/rule8.html#</a>		4/2/2010
Court: Foreign Judgment Act	Statute	Ala.Code 1975, §6-9-230 et seq.	<a href="http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#">http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#</a>		4/5/2010
Court: Judges cannot represent litigants or practice law	Constitution	Const. Art. VI, Section 162	<a href="http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#">http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#</a>		8/23/2012
Court: Long arm statute	Statute	Rule of Civil Procedure 4.2 (2003)	<a href="http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#">http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#</a>		4/5/2010
Court: Replevin action	Statute	C.O.A. Title 6, Art. 2, Div. 4	<a href="http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#">http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#</a>		4/5/2010
Court: Rules of Civil Procedure	Multiple	C.O.A. Title 6;Rules of Civil Proc.	<a href="http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#">http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#</a>		4/5/2010
Court: Rules of Evidence	Court Rule	Rules of Evidence	<a href="http://www.clealabama.com/docs/CLEAlabama-AlabamaEvidence.pdf#">http://www.clealabama.com/docs/CLEAlabama-AlabamaEvidence.pdf#</a>		4/1/2010
Crime: Coercion	Statute	C.O.A. § 13A-6-25	<a href="http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#">http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#</a>		8/1/2012
Crime: Criminal Code	Statute	C.O.A. Title 13A	<a href="http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#">http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#</a>		4/5/2010
Crime: Criminal Solicitation	Statute	C.O.A. § 13A-4-1	<a href="http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#">http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#</a>		8/1/2012
Crime: Extortion	Statute	C.O.A. § 13A-8-13	<a href="http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#">http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#</a>		8/1/2012
Crime: Identity Theft	Statute	C.O.A. Title 13A, Article 10	<a href="http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#">http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#</a>		4/5/2010

<b>Jurisdiction Name: Alabama</b>					
Crime: Impersonating Public Officer	Statute	C.O.A. § 13A-10-10	<a href="http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#">http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#</a>		4/5/2010
Crime: Negotiating Worthless Instrument	Statute	C.O.A. § 13A-9-13.1	<a href="http://alisondb.legislature.state.al.us/acas/ACASLoginie.asp#">http://alisondb.legislature.state.al.us/acas/ACASLoginie.asp#</a>		8/1/2012
Crime: Perjury	Statute	C.O.A. Title 13A, Chapter 10, Article 5	<a href="http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#">http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#</a>		8/10/2012
Crime: Simulating Legal Process	Statute	C.O.A. § 13A-10-131	<a href="http://alisondb.legislature.state.al.us/acas/CodeOfAlabama/1975/coatoc.htm#">http://alisondb.legislature.state.al.us/acas/CodeOfAlabama/1975/coatoc.htm#</a>		8/1/2012
Crime: Slavery or Human Trafficking	Constitution	Const. Article 1, Section 32; C.O.A. § 13A-6-152	<a href="http://www.legislature.state.al.us/CodeOfAlabama/Constitution/1901/Constitution1901_toc.htm#">http://www.legislature.state.al.us/CodeOfAlabama/Constitution/1901/Constitution1901_toc.htm#</a>		8/1/2012
Crime: Tampering with a Witness	Statute	C.O.A. § 13A-10-123, 124	<a href="http://alisondb.legislature.state.al.us/acas/CodeOfAlabama/1975/coatoc.htm#">http://alisondb.legislature.state.al.us/acas/CodeOfAlabama/1975/coatoc.htm#</a>		8/1/2012
Crime: Terrorism	Statute	C.O.A. § 13A-10-152	<a href="http://alisondb.legislature.state.al.us/acas/CodeOfAlabama/1975/coatoc.htm#">http://alisondb.legislature.state.al.us/acas/CodeOfAlabama/1975/coatoc.htm#</a>		8/1/2012
Crime: Theft of Services	Statute	C.O.A. § 13A-3-23	<a href="http://alisondb.legislature.state.al.us/acas/ACASLoginie.asp#">http://alisondb.legislature.state.al.us/acas/ACASLoginie.asp#</a>		8/1/2012
Criminal Defense: Duress	Statute	C.O.A. § 13A-3-30	<a href="http://www.clealabama.com/docs/CLEAlabama-Evidence.pdf#http://www.clealabama.com/docs/CLEAlabama-Evidence.pdf#">http://www.clealabama.com/docs/CLEAlabama-Evidence.pdf#http://www.clealabama.com/docs/CLEAlabama-Evidence.pdf#</a>		8/1/2012
Criminal Defense: Use of Force in Defense of Person	Statute	C.O.A. § 13A-3-23	<a href="http://alisondb.legislature.state.al.us/acas/ACASLoginie.asp#">http://alisondb.legislature.state.al.us/acas/ACASLoginie.asp#</a>		8/1/2012
Criminal Defense: Use of Force in Defense of Premises	Statute	C.O.A. § 13A-3-25	<a href="http://alisondb.legislature.state.al.us/acas/ACASLoginie.asp#http://alisondb.legislature.state.al.us/acas/ACASLoginie.asp#">http://alisondb.legislature.state.al.us/acas/ACASLoginie.asp#http://alisondb.legislature.state.al.us/acas/ACASLoginie.asp#</a>		8/1/2012
Franchises: Dual Office Prohibition	Constitution	Article III, Section 25; Article IV, Sect. 22; Art. V, Sect. 10; Article VI, Section 12; Article VI, Section 150 (judges); Article XVIII, Section 280 (all offices)	<a href="http://www.legislature.state.al.us/CodeOfAlabama/Constitution/1901/Constitution1901_toc.htm#">http://www.legislature.state.al.us/CodeOfAlabama/Constitution/1901/Constitution1901_toc.htm#</a>		8/23/2012
Franchises: Tax code	Statute	C.O.A. Title 40	<a href="http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#">http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#</a>		4/5/2010
Franchises: Vehicle Code	Statute	C.O.A. Title 32	<a href="http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#">http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#</a>		4/5/2010
Government: Administrative Proc. Act	Statute	C.O.A. Title 41, Chapt. 22, Secs. 1 to 27	<a href="http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#">http://alisondb.legislature.state.al.us/acas/ACASLogin.asp#</a>	See: <a href="http://www.law.fsu.edu/library/admin/admin3.html">http://www.law.fsu.edu/library/admin/admin3.html</a>	4/5/2010
Government: Establishment of sovereign immunity	Statute	Const. Art. I, Section 14	<a href="http://alisondb.legislature.state.al.us/acas/ACASLoginie.asp#">http://alisondb.legislature.state.al.us/acas/ACASLoginie.asp#</a>		8/23/2012
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://www.legislature.state.al.us/CodeOfAlabama/Constitution/1901/Constitution1901_toc.htm#">http://www.legislature.state.al.us/CodeOfAlabama/Constitution/1901/Constitution1901_toc.htm#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article I, Section 1	<a href="http://www.legislature.state.al.us/CodeOfAlabama/Constitution/1901/Constitution1901_toc.htm#">http://www.legislature.state.al.us/CodeOfAlabama/Constitution/1901/Constitution1901_toc.htm#</a>		4/2/2010
Rights: People are Sovereigns	Constitution	Const. Article 1, Section 2	<a href="http://www.legislature.state.al.us/CodeOfAlabama/Constitution/1901/Constitution1901_toc.htm#">http://www.legislature.state.al.us/CodeOfAlabama/Constitution/1901/Constitution1901_toc.htm#</a>		4/2/2010
Rights: Trial by Jury	Constitution	Const. Art. I, Sect. 11	<a href="http://www.legislature.state.al.us/CodeOfAlabama/Constitution/1901/Constitution1901_toc.htm#">http://www.legislature.state.al.us/CodeOfAlabama/Constitution/1901/Constitution1901_toc.htm#</a>		8/23/2012

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**

Jurisdiction Name: Alabama				
RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Alabama Appellate Courts Reports	1910	1976	Ala.App.	Court of Appeals; Court Crim Appeals
Alabama Reports	1840	1976	Ala.	Supreme Court
Minor	1820	1826	Minor	Supreme Court
Porter	1834	1839	Port.	Supreme Court
Southern Reporter	1886		So., So.2d	Supreme Court
Southern Reporter	1911		So.,So.2d	Court of Appeals; Court Crim Appeals
Stewart	1827	1831	Stew.	Supreme Court
Stewart and Porter	1831	1834	Stew & P.	Supreme Court

**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Circuit Court	10000		143		41		<a href="http://www.alacourt.com/#">http://www.alacourt.com/#</a>	Const. Art. VI, Sec. 143; C.O.A. Title 12, Chap. 11
CourtLink:								
Description:								
Court of Civil Appeals		50000	5		1		<a href="http://www.alacourt.com/#">http://www.alacourt.com/#</a>	C.O.A. Title 12, Chap. 3
CourtLink: <a href="http://judicial.alabama.gov/civil.cfm">http://judicial.alabama.gov/civil.cfm</a>								
Description:								
Court of Criminal Appeals			5		1		<a href="http://www.alacourt.com/#">http://www.alacourt.com/#</a>	C.O.A. Title 12, Chap. 13
CourtLink: <a href="http://judicial.alabama.gov/criminal.cfm">http://judicial.alabama.gov/criminal.cfm</a>								
Description:								
District court	3000	10000	103		67		<a href="http://www.alacourt.com/#">http://www.alacourt.com/#</a>	C.O.A. Title 12, Chap. 12
CourtLink:								
Description:								
Municipal Court			279		273		<a href="http://www.alacourt.com/#">http://www.alacourt.com/#</a>	C.O.A. Title 12, Chap. 14
CourtLink:								
Description:								
Probate Court			68		68		<a href="http://www.alacourt.com/#">http://www.alacourt.com/#</a>	C.O.A. Title 12, Chap. 13
CourtLink:								
Description:								
Supreme Court	50000		9		1		<a href="http://www.alacourt.com/#">http://www.alacourt.com/#</a>	Const. Art. VI, Sec. 140
CourtLink: <a href="http://judicial.alabama.gov/supreme.cfm">http://judicial.alabama.gov/supreme.cfm</a>								
Description:								

**TAX NOTICES:**

RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
Prelim. Assmnt	6.01.01	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=AL-PrelAssmt#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=AL-PrelAssmt#</a>	
RVNTC8	6.01.02	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=AL-RVNTC8#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=AL-RVNTC8#</a>	

<b>Jurisdiction Name:</b>		<b>Alaska</b>	
Type:	State	IncomeTax?:	<input type="checkbox"/>
Abbreviation:	AK	Country:	United States
StatutesName:	Alaska Statutes	DateJoinedCountry:	1/3/1959
NumCounties:	25		
AreaCodes:	907		

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.state.ak.us/">http://www.state.ak.us/</a>
ConstitutionLink:	<a href="http://www.legis.state.ak.us/basis/folioproxy.asp?url=http://www.jnu01.legis.state.ak.us/cgi-bin/folioisa.dll/acontxt">http://www.legis.state.ak.us/basis/folioproxy.asp?url=http://www.jnu01.legis.state.ak.us/cgi-bin/folioisa.dll/acontxt</a>
StatutesLink:	<a href="http://www.touchngo.com/lglcntr/akstats/Statutes.htm">http://www.touchngo.com/lglcntr/akstats/Statutes.htm</a>
RegulationsLink:	<a href="http://www.legis.state.ak.us/basis/folioproxy.asp?url=http://www.jnu01.legis.state.ak.us/cgi-bin/folioisa.dll/aac">http://www.legis.state.ak.us/basis/folioproxy.asp?url=http://www.jnu01.legis.state.ak.us/cgi-bin/folioisa.dll/aac</a>
RegisterLink:	
CourtsLink:	<a href="http://government.westlaw.com/akcases/">http://government.westlaw.com/akcases/</a>
CourtCivilRulesLink:	<a href="http://www.courts.alaska.gov/civ.htm">http://www.courts.alaska.gov/civ.htm</a>
CourtCriminalRulesLink:	<a href="http://www.touchngo.com/lglcntr/ctrules/discrim/htframe.htm">http://www.touchngo.com/lglcntr/ctrules/discrim/htframe.htm</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.courts.alaska.gov/ev.htm">http://www.courts.alaska.gov/ev.htm</a>
UCCFilingsLink:	<a href="http://www.dnr.state.ak.us/ucc/">http://www.dnr.state.ak.us/ucc/</a>
AdminOfficeOfCourtsLink:	<a href="http://www.courts.alaska.gov/">http://www.courts.alaska.gov/</a>

**FRANCHISES:**

TaxCodeTitle:	Title 43
TaxCodeLink:	<a href="http://www.touchngo.com/lglcntr/akstats/Statutes/Title43.htm">http://www.touchngo.com/lglcntr/akstats/Statutes/Title43.htm</a>
TaxRegTitle:	Title 15
TaxRegsLink:	<a href="http://www.legis.state.ak.us/basis/folioproxy.asp?url=http://www.jnu01.legis.state.ak.us/cgi-bin/folioisa.dll/aac/query=*/doc/{t62779}?">http://www.legis.state.ak.us/basis/folioproxy.asp?url=http://www.jnu01.legis.state.ak.us/cgi-bin/folioisa.dll/aac/query=*/doc/{t62779}?</a>

<b>Jurisdiction Name:</b>	<b>Alaska</b>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	
RevenueDeptLink:	<a href="http://www.tax.state.ak.us/">http://www.tax.state.ak.us/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 28
VehCodeLink:	<a href="http://www.touchngo.com/lglcntr/akstats/Statutes/Title28.htm">http://www.touchngo.com/lglcntr/akstats/Statutes/Title28.htm</a>
VehicleRegTitle:	
VehicleRegLink:	

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Alaska Attorney General				
FullName:					
Address1:	P.O. Box 110300				
Address2:					
City:	Juneau	State:	Alaska	Zip:	99811-0300
PhoneBusiness:	907-465-2133	PhoneFax:	907-465-2075		
EmailAddr:	mailto:attorney.general@alaska.gov				
WebSource:	<a href="http://www.law.alaska.gov/departments/contact.html">http://www.law.alaska.gov/departments/contact.html</a>				
DateLastUpdate:	3/24/2010 8:06:23 PM				

---

POCType:	Governor				
OrgName:	Alaska Governor's Office				
FullName:					
Address1:	Alaska State Capitol Building;P.O. Box 110001				
Address2:					
City:	Juneau	State:	AK	Zip:	99811-0001
PhoneBusiness:	907-465-3500	PhoneFax:	907-465-3532		
EmailAddr:					
WebSource:	<a href="http://gov.alaska.gov/parnell/contact/office-locations.html">http://gov.alaska.gov/parnell/contact/office-locations.html</a>				
DateLastUpdate:	3/24/2010 6:36:15 PM				



<b>Jurisdiction Name:</b>		<b>Alaska</b>			
POCType:	Revenue Commissioner				
OrgName:	Commissioner, Dept. of Revenue				
FullName:					
Address1:	P.O. Box 110400;333 W. Willoughby, 11th Floor SOB				
Address2:					
City:	Juneau	State:	Alaska	Zip:	99811-0400
PhoneBusiness:	907-465-2301	PhoneFax:	907-276-3338		
EmailAddr:					
WebSource:	<a href="http://www.revenue.state.ak.us/contact.asp">http://www.revenue.state.ak.us/contact.asp</a>				
DateLastUpdate:	3/24/2010 8:11:05 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Section 4.1 through 4.16	<a href="http://www.legis.state.ak.us/basis/folioproxy.asp?url=http://www.jnu01.legis.state.ak.us/cgi-bin/folioisa.dll/acontxt/query=*/doc/{@61}?next#">http://www.legis.state.ak.us/basis/folioproxy.asp?url=http://www.jnu01.legis.state.ak.us/cgi-bin/folioisa.dll/acontxt/query=*/doc/{@61}?next#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 13	<a href="http://www.courts.alaska.gov/civ.htm#13#">http://www.courts.alaska.gov/civ.htm#13#</a>		4/1/2010
Court: Declaratory judgment act	Statute	AS § 22.10.020(g)	<a href="http://touchngo.com/lglcntr/akstats/STATUTES/Title22/Chapter10/Section020.htm#">http://touchngo.com/lglcntr/akstats/STATUTES/Title22/Chapter10/Section020.htm#</a>		4/2/2010
Court: Default Judgment	Court Rule	Rule of Civil Procedure 55	<a href="http://www.courts.alaska.gov/civ2.htm#55#">http://www.courts.alaska.gov/civ2.htm#55#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 8(d)	<a href="http://www.courts.alaska.gov/civ.htm#8#">http://www.courts.alaska.gov/civ.htm#8#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	A.S. § 09.30.200	<a href="http://touchngo.com/lglcntr/akstats/STATUTES/Title09/Chapter30/Section200.htm#">http://touchngo.com/lglcntr/akstats/STATUTES/Title09/Chapter30/Section200.htm#</a>		2/3/2013
Court: Judges cannot represent litigants or practice law	Statute	Const. Sections 4.14	<a href="http://www.legis.state.ak.us/basis/folioproxy.asp?url=http://www.jnu01.legis.state.ak.us/cgi-bin/folioisa.dll/acontxt/query=*/doc/{t79}?#">http://www.legis.state.ak.us/basis/folioproxy.asp?url=http://www.jnu01.legis.state.ak.us/cgi-bin/folioisa.dll/acontxt/query=*/doc/{t79}?#</a>		8/23/2012
Court: Long arm statute	Statute	A.S. § 09.05.015 (2003)	<a href="http://www.touchngo.com/lglcntr/akstats/Statutes/Title09/Chapter05/Section015.htm#">http://www.touchngo.com/lglcntr/akstats/Statutes/Title09/Chapter05/Section015.htm#</a>		4/2/2010
Court: Replevin action	Statute	Rules of Civil Proc. 64	<a href="http://touchngo.com/lglcntr/ctrules/civpro/CIV-69.htm#">http://touchngo.com/lglcntr/ctrules/civpro/CIV-69.htm#</a>		4/5/2010
Court: Rules of Civil Procedure	Multiple	A.S. Title 9; Alaska Rules of Civil Proc.	<a href="http://www.touchngo.com/lglcntr/akstats/Statutes/Title09.htm#">http://www.touchngo.com/lglcntr/akstats/Statutes/Title09.htm#</a>		4/1/2010
Court: Rules of Evidence	Court Rule	Rules of Evidence	<a href="http://www.courts.alaska.gov/ev.htm#http://www.courts.alaska.gov/ev.htm#">http://www.courts.alaska.gov/ev.htm#http://www.courts.alaska.gov/ev.htm#</a>		4/1/2010
Crime: Coercion	Statute	A.S. § 11.41.530	<a href="http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter41/Section530.htm#">http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter41/Section530.htm#</a>		8/1/2012
Crime: Criminal Code	Statute	A.S. Title 11	<a href="http://www.touchngo.com/lglcntr/akstats/Statutes/Title11.htm#">http://www.touchngo.com/lglcntr/akstats/Statutes/Title11.htm#</a>		4/1/2010
Crime: Duress	Statute	A.S. § 11.81.440	<a href="http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter81/Section440.htm#">http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter81/Section440.htm#</a>		8/1/2012

Jurisdiction Name:		Alaska			
Crime: Extortion	Statute	A.S. § 11.41.520	<a href="http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter41/Section520.htm#">#http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter41/Section520.htm#</a>		8/1/2012
Crime: Harassment	Statute	A.S. § 11.61.118	<a href="http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter61/Section118.htm#">#http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter61/Section118.htm#</a>		8/1/2012
Crime: Identity Theft	Statute	A.S. § 11.46.160	<a href="http://touchngo.com/lglcntr/akstats/STATUTES/Title11/Chapter46/Section160.htm#">#http://touchngo.com/lglcntr/akstats/STATUTES/Title11/Chapter46/Section160.htm#</a>		4/2/2010
Crime: Impersonating Public Officer	Statute	A.S. § 11.56.830	<a href="http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter56/Section830.htm#">#http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter56/Section830.htm#</a>		4/2/2010
Crime: Interference with official proceeding	Statute	A.S. § 11.56.510	<a href="http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter56/Section510.htm#">#http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter56/Section510.htm#</a>		8/1/2012
Crime: Perjury	Statute	A.S. 11.56.200	<a href="http://touchngo.com/lglcntr/akstats/STATUTES/Title11/Chapter56/Section200.htm#">#http://touchngo.com/lglcntr/akstats/STATUTES/Title11/Chapter56/Section200.htm#</a>		4/1/2010
Crime: Simulating Legal Process	Statute	A.S. § 11.56.620	<a href="http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter56/Section620.htm#">#http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter56/Section620.htm#</a>		8/1/2012
Crime: Slavery or Human Trafficking	Statute	A.S. § 11.41.360	<a href="http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter41.htm#">#http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter41.htm#</a>		8/1/2012
Crime: Tampering with a Witness	Statute	A.S. § 11.56.540	<a href="http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter56/Section540.htm#">#http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter56/Section540.htm#</a>		8/1/2012
Crime: Theft of Services	Statute	A.S. § 11.46.200	<a href="http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter46/Section200.htm#">#http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter46/Section200.htm#</a>		8/23/2012
Criminal Defense: Use of Force in Defense of Person	Statute	A.S. § 11.81.335	<a href="http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter81/Section335.htm#">#http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter81/Section335.htm#</a>		8/1/2012
Criminal Defense: Use of Force in Defense of Premises	Statute	A.S. § 11.81.350	<a href="http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter81/Section350.htm#">#http://www.touchngo.com/lglcntr/akstats/Statutes/Title11/Chapter81/Section350.htm#</a>		8/1/2012
Franchises: Dual Office Prohibition	Constitution	Const. Sections 2.5, 3.6, 4.8	<a href="http://www.legis.state.ak.us/basis/folioproxy.asp?url=http://www.wjnu01.legis.state.ak.us/cgi-bin/folioisa.dll/acontxt/query=*/doc/{t29}?#">#http://www.legis.state.ak.us/basis/folioproxy.asp?url=http://www.wjnu01.legis.state.ak.us/cgi-bin/folioisa.dll/acontxt/query=*/doc/{t29}?#</a>		8/23/2012
Franchises: Irrevocable privileges prohibited	Statute	Const. Section 1.15	<a href="http://www.legis.state.ak.us/basis/folioproxy.asp?url=http://www.wjnu01.legis.state.ak.us/cgi-bin/folioisa.dll/acontxt/query=*/doc/{t3}?#">#http://www.legis.state.ak.us/basis/folioproxy.asp?url=http://www.wjnu01.legis.state.ak.us/cgi-bin/folioisa.dll/acontxt/query=*/doc/{t3}?#</a>		8/23/2012
Franchises: Tax code	Statute	A.S. Title 43	<a href="http://www.touchngo.com/lglcntr/akstats/Statutes/Title43.htm#">#http://www.touchngo.com/lglcntr/akstats/Statutes/Title43.htm#</a>		4/2/2010
Franchises: Vehicle Code	Statute	A.S. Title 28	<a href="http://www.touchngo.com/lglcntr/akstats/Statutes/Title28.htm#">#http://www.touchngo.com/lglcntr/akstats/Statutes/Title28.htm#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	A.S. Title 24, Chapt. 20, Secs. 400-46, 010-650	<a href="http://www.touchngo.com/lglcntr/akstats/Statutes/Title24/Chapter20.htm#">#http://www.touchngo.com/lglcntr/akstats/Statutes/Title24/Chapter20.htm#</a>	A.S. 24.20.400 to 24.20.460 and 44.62.010 to 44.62.650	4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://www.legis.state.ak.us/basis/folioproxy.asp?url=http://www.wjnu01.legis.state.ak.us/cgi-bin/folioisa.dll/acontxt/query=*/doc/{t1}?#">#http://www.legis.state.ak.us/basis/folioproxy.asp?url=http://www.wjnu01.legis.state.ak.us/cgi-bin/folioisa.dll/acontxt/query=*/doc/{t1}?#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Section 1.1	<a href="http://www.legis.state.ak.us/basis/folioproxy.asp?url=http://www.wjnu01.legis.state.ak.us/cgi-bin/folioisa.dll/acontxt/query=*/doc/{t3}?#">#http://www.legis.state.ak.us/basis/folioproxy.asp?url=http://www.wjnu01.legis.state.ak.us/cgi-bin/folioisa.dll/acontxt/query=*/doc/{t3}?#</a>		4/2/2010

Jurisdiction Name: <b>Alaska</b>					
Rights: People are Sovereigns	Constitution	Const. Section 1.2	# <a href="http://www.legis.state.ak.us/basis/folioproxy.asp?url=http://www.jnu01.legis.state.ak.us/cgi-bin/folioisa.dll/acontxt/query=*/doc/{t3}?#">http://www.legis.state.ak.us/basis/folioproxy.asp?url=http://www.jnu01.legis.state.ak.us/cgi-bin/folioisa.dll/acontxt/query=*/doc/{t3}?#</a>		4/2/2010
Rights: Trial by Jury	Constitution	Const. Section 1.16			4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Alaska Federal Reports	1869	1937	Alaska Fed.	District Courts of Alaska
Alaska Reports	1984	1959	Alaska	District Courts of Alaska
Federal Reporter	1884	1932	F., F.2d	District Courts of Alaska
Federal Supplement	1932	1959	F.Supp.	District Courts of Alaska
Pacific Reporter	1960		P.2d	Supreme Court
Pacific Reporter	1980		P.2d	Court of Appeals

**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Court of Appeals			3		1			A.S. Title 22, Chapter 7
CourtLink: <a href="http://www.courts.alaska.gov/appcts.htm">http://www.courts.alaska.gov/appcts.htm</a>								
Description: Created in 1980.								
District Court			21		4			A.S. Title 22, Chapt. 15
CourtLink:								
Description: District Court Jurisdiction The district court is a trial court of limited jurisdiction. A district court judge may: <ul style="list-style-type: none"> <li>•hear STATE MISDEMEANORS and violations of CITY AND BOROUGH ORDINANCES</li> <li>•issue SUMMONSES, ARREST WARRANTS and SEARCH WARRANTS</li> <li>•hear first appearances and PRELIMINARY HEARINGS in felony cases</li> <li>•record VITAL STATISTICS (in some areas of the state)</li> <li>•hear CIVIL CASES valued up to \$100,000</li> <li>•hear SMALL CLAIMS cases (\$10,000 maximum)</li> <li>•handle cases involving CHILDREN on an emergency basis</li> <li>•hear DOMESTIC VIOLENCE cases</li> </ul>								
Magistrate Courts								A.S. Title 22, Chapt. 15
CourtLink:								
Description:								

Jurisdiction Name:		Alaska					
Superior Court			40		4		A.S. Title 22, Chapt. 10
CourtLink:							
Description:		<p>The superior court has the authority to hear all cases, both civil and criminal, properly brought before the state courts (with the very limited exception of matters taken directly to the supreme court). However, the superior court does not routinely hear cases which may be brought in the district court (a court of limited jurisdiction).</p> <p>The superior court:</p> <ul style="list-style-type: none"> <li>•is a trial court for both criminal and civil cases.</li> <li>•serves as an APPELLATE COURT for appeals from civil and criminal cases which have been tried in the district court and for appeals from some administrative agencies</li> <li>•hears cases involving CHILDREN who have committed crimes or who are abused or neglected</li> <li>•hears cases involving the PROPERTY OF DECEASED OR INCOMPETENT PERSONS</li> <li>•hears cases involving INVOLUNTARY COMMITMENT of persons to institutions for the mentally ill</li> <li>•handles DOMESTIC RELATIONS matters</li> </ul>					
Supreme Court			5		1		A.S. Title 22, Chapt. 5
CourtLink:		<a href="http://www.courts.alaska.gov/">http://www.courts.alaska.gov/</a>					
Description:		<p>Supreme Court Jurisdiction</p> <p>The term "jurisdiction" means a court's legal power and authority to hear particular types of cases.</p> <p>The supreme court has final state appellate jurisdiction in civil and criminal matters:</p> <p>1.CIVIL APPEALS: The supreme court must accept appeals from final decisions by the superior court in civil cases (including cases which originated in administrative agencies).</p> <p>2.The supreme court may exercise its discretion to accept:</p> <p>a. CRIMINAL APPEALS, from decisions of the court of appeals or upon certification from the court of appeals that the case involves a significant question of constitutional law or an issue of substantial public interest; and</p> <p>b. PETITIONS, from non-final decisions by the superior court in civil cases and from final decisions of the superior court on review of the district court's decisions in civil matters.</p> <p>3.ORIGINAL APPLICATIONS: The supreme court may also exercise its discretion to hear matters in which relief is not otherwise available, including bar admission and attorney discipline matters and questions of state law certified from the federal courts.</p>					
Trial Courts					3		
CourtLink:		<a href="http://www.courts.alaska.gov/trialcts.htm">http://www.courts.alaska.gov/trialcts.htm</a>					
Description:		Includes Superior Court, District Court, and Magistrate Court.					

**TAX NOTICES:**

<b>Jurisdiction Name:</b> All 50 U.S. States			
Type:	State	IncomeTax?:	<input type="checkbox"/>
Abbreviation:		Country:	United States
StatutesName:		DateJoinedCountry:	
NumCounties:			
AreaCodes:			

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	
MainWebsite:	
ConstitutionLink:	
StatutesLink:	
RegulationsLink:	
RegisterLink:	
CourtsLink:	
CourtCivilRulesLink:	
CourtCriminalRulesLink:	
CourtAppelRulesLink:	
RulesOfEvidenceLink:	
UCCFilingsLink:	
AdminOfficeOfCourtsLink:	

**FRANCHISES:**

TaxCodeTitle:	
TaxCodeLink:	
TaxRegTitle:	
TaxRegsLink:	
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	
RevenueDeptLink:	
ResponseLtrLink:	
VehCodeTitle:	
VehCodeLink:	
VehicleRegTitle:	
VehicleRegLink:	

**Jurisdiction Name:** All 50 U.S. States

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**

**COURTS:**

**TAX NOTICES:**

**Jurisdiction Name:** **Arizona**

Type:	State	IncomeTax?:	<input checked="" type="checkbox"/>
Abbreviation:	AZ	Country:	United States
StatutesName:	Arizona Revised Statutes (A.R.)	DateJoinedCountry:	2/14/1912
NumCounties:	15		
AreaCodes:	480 - 520 - 602 - 623 - 928		

**Jurisdiction General Information:****Jurisdiction Tax Information:**

1. Title 43 contains the Income Tax.

2. Definitions are found in ARS 43-104 (general) and ARS 43-1001 (individuals).

3. "Trade or business" is defined in ARS 43-104 paragraph 24 to include the "functions of a public office".

4. "State" is defined in ARS 43-104 paragraph 20 as follows:

20. "State" includes the states of the United States, the District of Columbia and the possessions of the United States.  
[ARS 43-104]

5. "United States" is defined in ARS 43-104, paragraph 25 as follows. Note that no clarification is given as to when the "United States" is used in the geographical sense and when it is used in the sense in the Internal Revenue Code, which is or may be different:

25. "United States", when used in a geographical sense, includes the states, the District of Columbia, and the possessions of the United States.

6. "Foreign country" is defined in ARS 43-104, paragraph 8 as follows:

7. "Foreign country" means any jurisdiction other than one embraced within the United States.

8. "Resident" is defined in ARS 43-104 as follows:

19. "Resident" includes:

(a) Every individual who is in this state for other than a temporary or transitory purpose.

(b) Every individual who is domiciled in this state and who is outside the state for a temporary or transitory purpose. Any individual who is a resident of this state continues to be a resident even though temporarily absent from the state.

(c) Every individual who spends in the aggregate more than nine months of the taxable year within this state shall be presumed to be a resident. The presumption may be overcome by competent evidence that the individual is in the state for a temporary or transitory purpose.

9. "Individual" is defined in ARS 43-104 as follows:

12. "Individual" means a natural person.

10. "Arizona gross income" is defined in ARS 43-1001 as follows. Notice that only "residents" are mentioned, which means the tax only applies to "aliens" domiciled in the state. Also notice that "gross income" is not mentioned in any context other than for "residents" anywhere in Title 43.

2. "Arizona gross income" of a resident individual means the individual's federal adjusted gross income for the taxable year, computed pursuant to the internal revenue code.

Because of the above, you can't have a state liability until you have a federal liability. You can't have a federal liability unless you are engaged in a "trade or business" as a "resident" within the state, and are doing so within federal legislative jurisdiction.

11. ARS 43-1011 imposes the tax on "individuals". The section looks similar to I.R.C. section 1.

12. Adjusted gross income for nonresidents is specified in ARS 43-1091.

43-1091. Gross income of a nonresident

In the case of nonresidents, Arizona gross income includes only that portion of federal adjusted gross income which represents income from sources within this state.

13. ARS 43-301 says of "gross income" in respect to individuals:

43-301. Individual returns; definition

D. For the purposes of this section, "gross income" means gross income as defined in the internal revenue code minus income included in gross income but excluded from taxation under this title.

Consequently, you can't earn "gross income" unless you have a federal liability first.

**MAIN RESOURCES:**

<b>Jurisdiction Name:</b>	<b>Arizona</b>
LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://az.gov/">http://az.gov/</a>
ConstitutionLink:	<a href="http://www.azleg.state.az.us/Constitution.asp">http://www.azleg.state.az.us/Constitution.asp</a>
StatutesLink:	<a href="http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp">http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp</a>
RegulationsLink:	<a href="http://www.azsos.gov/public_services/Table_of_Contents.htm">http://www.azsos.gov/public_services/Table_of_Contents.htm</a>
RegisterLink:	<a href="http://www.azsos.gov/public_services/Register/contents.htm">http://www.azsos.gov/public_services/Register/contents.htm</a>
CourtsLink:	<a href="http://www.findlaw.com/11stategov/az/azca.html">http://www.findlaw.com/11stategov/az/azca.html</a>
CourtCivilRulesLink:	<a href="http://government.westlaw.com/linkedslice/default.asp?SP=AZR-1000">http://government.westlaw.com/linkedslice/default.asp?SP=AZR-1000</a>
CourtCriminalRulesLink:	<a href="http://government.westlaw.com/linkedslice/default.asp?SP=AZR-1000">http://government.westlaw.com/linkedslice/default.asp?SP=AZR-1000</a>
CourtAppelRulesLink:	<a href="http://government.westlaw.com/linkedslice/default.asp?SP=AZR-1000">http://government.westlaw.com/linkedslice/default.asp?SP=AZR-1000</a>
RulesOfEvidenceLink:	<a href="http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=12">http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=12</a>
UCCFilingsLink:	<a href="http://www.azsos.gov/business_services/UCC/">http://www.azsos.gov/business_services/UCC/</a>
AdminOfficeOfCourtsLink:	<a href="http://www.azcourts.gov/">http://www.azcourts.gov/</a>

**FRANCHISES:**

TaxCodeTitle:	Title 43
TaxCodeLink:	<a href="http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=43">http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=43</a>
TaxRegTitle:	Title 15
TaxRegsLink:	<a href="http://www.azsos.gov/public_services/Table_of_Contents.htm">http://www.azsos.gov/public_services/Table_of_Contents.htm</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	Form A-4
Tax-WithHldgExForm:	Form WEC
Tax-MainReturnForms:	Form 140: Resident; Form 140NR: Nonresident
Tax-SubstW2Form:	
Tax-RevenueAgency:	Arizona Department of Revenue (ADOR)
RevenueDeptLink:	<a href="http://www.revenue.state.az.us/">http://www.revenue.state.az.us/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 28
VehCodeLink:	<a href="http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=28">http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=28</a>
VehicleRegTitle:	
VehicleRegLink:	

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**



Jurisdiction Name:		Arizona			
POCType:	Attorney General				
OrgName:	Arizona Attorney General				
FullName:					
Address1:	1275 West Washington Street				
Address2:					
City:	Phoenix	State:	Arizona	Zip:	85007
PhoneBusiness:	602.542.5025	PhoneFax:	602.542.4085		
EmailAddr:	mailto:aginfo@azag.gov				
WebSource:	<a href="http://www.azag.gov/contact.html">http://www.azag.gov/contact.html</a>				
DateLastUpdate:	3/24/2010 9:53:45 PM				
POCType:	Revenue Commissioner				
OrgName:	Arizona Department of Revenue				
FullName:					
Address1:	1600 W. Monroe				
Address2:					
City:	Phoenix	State:	Arizona	Zip:	85007-2650
PhoneBusiness:	602 716-6090	PhoneFax:	602-542-4772		
EmailAddr:					
WebSource:	<a href="http://www.azdor.gov/ContactUs/MailingAddresses.aspx">http://www.azdor.gov/ContactUs/MailingAddresses.aspx</a>				
DateLastUpdate:	3/24/2010 9:55:48 PM				
POCType:	Governor				
OrgName:	Arizona Governor				
FullName:					
Address1:	1700 West Washington				
Address2:					
City:	Phoenix	State:	Arizona	Zip:	85007
PhoneBusiness:	(602) 542-4331	PhoneFax:	(602) 542-1381		
EmailAddr:					
WebSource:	<a href="http://azgovernor.gov/Contact.asp">http://azgovernor.gov/Contact.asp</a>				
DateLastUpdate:	3/24/2010 9:52:10 PM				
POCType:	Secretary of State				
OrgName:	Arizona Secretary of State				
FullName:					
Address1:	Capitol Executive Tower, 7th Floor				
Address2:	1700 West Washington Street				
City:	Phoenix	State:	Arizona	Zip:	85007-2888
PhoneBusiness:	520-628-6583	PhoneFax:	520-628-6938		
EmailAddr:					
WebSource:	<a href="http://www.azsos.gov/info/contacts.htm">http://www.azsos.gov/info/contacts.htm</a>				
DateLastUpdate:	3/24/2010 6:42:28 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

<b>Jurisdiction Name: Arizona</b>					
<b>AUTHORITIES:</b>					
AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article 6	<a href="http://www.azleg.state.az.us/Constitution.asp#">http://www.azleg.state.az.us/Constitution.asp#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rules of Civil Procedure 13	<a href="http://government.westlaw.com/linkedslice/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dec-1000#">http://government.westlaw.com/linkedslice/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dec-1000#</a>		4/3/2010
Court: Declaratory judgment act	Statute	A.R.S. Title 12, Chapter 10, Article 2	<a href="http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=12#">http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=12#</a>		4/1/2010
Court: Default Judgment	Court Rule	Rules of Civil Procedure 55	<a href="http://government.westlaw.com/linkedslice/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dec-1000#">http://government.westlaw.com/linkedslice/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dec-1000#</a>		4/3/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 8(d)	<a href="http://government.westlaw.com/linkedslice/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dec-1000#">http://government.westlaw.com/linkedslice/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dec-1000#</a>		4/3/2010
Court: Foreign Judgment Act	Statute	A.R.S. Title 12, Article 11	<a href="http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=12#">http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=12#</a>		4/1/2010
Court: Long arm statute	Statute	Rule of Civil Procedure 4.2 (2003)	<a href="http://government.westlaw.com/linkedslice/default.asp?SP=AZR-1000#">http://government.westlaw.com/linkedslice/default.asp?SP=AZR-1000#</a>		4/2/2010
Court: Mandamus action	Statute	A.R.S. Title 12, Chapt. 11, Art. 2	<a href="http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=12#">http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=12#</a>		4/6/2010
Court: Replevin action	Statute	A.R.S. Title 12, Chapt. 8, Art. 12	<a href="http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=12#">http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=12#</a>		4/5/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure for Superior Courts in Arizona	<a href="http://government.westlaw.com/linkedslice/default.asp?SP=AZR-1000#">http://government.westlaw.com/linkedslice/default.asp?SP=AZR-1000#</a>		4/5/2010
Court: Rules of Evidence	Statute	A.R.S. Title 12, Chapter 13	<a href="http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=12#">http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=12#</a>		4/1/2010
Court: Summary judgment authority	Court Rule	Rule of Civil Procedure 56	<a href="http://government.westlaw.com/linkedslice/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dec-1000#">http://government.westlaw.com/linkedslice/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dec-1000#</a>		4/3/2010
Crime: Concealment	Statute	A.R.S. § 13-2311	<a href="http://www.azleg.state.az.us/FoRmatDocument.asp?inDoc=/ars/13/02311.htm&amp;Title=13&amp;DocType=ARS#">http://www.azleg.state.az.us/FoRmatDocument.asp?inDoc=/ars/13/02311.htm&amp;Title=13&amp;DocType=ARS#</a>		8/1/2012
Crime: Doing Business Without License	Statute	A.R.S. § 13-3706	<a href="http://www.azleg.state.az.us/FoRmatDocument.asp?inDoc=/ars/13/03706.htm&amp;Title=13&amp;DocType=ARS#">http://www.azleg.state.az.us/FoRmatDocument.asp?inDoc=/ars/13/03706.htm&amp;Title=13&amp;DocType=ARS#</a>		8/1/2012
Crime: Duress	Statute	A.R.S. § 13-412	<a href="http://www.azleg.state.az.us/FoRmatDocument.asp?inDoc=/ars/13/00412.htm&amp;Title=13&amp;DocType=ARS#">http://www.azleg.state.az.us/FoRmatDocument.asp?inDoc=/ars/13/00412.htm&amp;Title=13&amp;DocType=ARS#</a>		8/1/2012
Crime: Eavesdropping	Statute	A.R.S. § 13-3019	<a href="http://www.azleg.state.az.us/FoRmatDocument.asp?inDoc=/ars/13/03019.htm&amp;Title=13&amp;DocType=ARS#">http://www.azleg.state.az.us/FoRmatDocument.asp?inDoc=/ars/13/03019.htm&amp;Title=13&amp;DocType=ARS#</a>		8/1/2012
Crime: Extortion	Statute	A.R.S. § 13-1804	<a href="http://www.azleg.state.az.us/FoRmatDocument.asp?inDoc=/ars/13/01804.htm&amp;Title=13&amp;DocType=ARS#">http://www.azleg.state.az.us/FoRmatDocument.asp?inDoc=/ars/13/01804.htm&amp;Title=13&amp;DocType=ARS#</a>		8/1/2012
Crime: False Personation	Statute	A.R.S. § 13-2006	<a href="http://www.azleg.state.az.us/FoRmatDocument.asp?inDoc=/ars/13/02006.htm&amp;Title=13&amp;DocType=ARS#">http://www.azleg.state.az.us/FoRmatDocument.asp?inDoc=/ars/13/02006.htm&amp;Title=13&amp;DocType=ARS#</a>		4/6/2010

Jurisdiction Name: Arizona					
Crime: Identity Theft	Statute	A.R.S. § 13-2006	<a href="http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/13/02006.htm&amp;Title=13&amp;DocType=ARS#http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/13/02006.htm&amp;Title=13&amp;DocType=ARS#">http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/13/02006.htm&amp;Title=13&amp;DocType=ARS#http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/13/02006.htm&amp;Title=13&amp;DocType=ARS#</a>		4/6/2010
Crime: Impersonating Public Officer	Statute	A.R.S. § 13-2406	<a href="http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/13/02406.htm&amp;Title=13&amp;DocType=ARS#">http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/13/02406.htm&amp;Title=13&amp;DocType=ARS#</a>		4/2/2010
Crime: Perjury	Statute	A.R.S. Title 13, Chapter 27	<a href="http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=13#">http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=13#</a>		4/1/2010
Crime: Refusing to Provide Name	Statute	A.R.S. § 13-2412	<a href="http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/13/02412.htm&amp;Title=13&amp;DocType=ARS#">http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/13/02412.htm&amp;Title=13&amp;DocType=ARS#</a>		8/1/2012
Crime: Simulating Legal Process	Statute	A.R.S. § 13-2814	<a href="http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/13/02814.htm&amp;Title=13&amp;DocType=ARS#">http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/13/02814.htm&amp;Title=13&amp;DocType=ARS#</a>		8/1/2012
Crime: Tampering with a Witness	Statute	A.R.S. § 13-2804, 2802	<a href="http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/13/02804.htm&amp;Title=13&amp;DocType=ARS#">http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/13/02804.htm&amp;Title=13&amp;DocType=ARS#</a>		8/1/2012
Crime: Terrorism	Statute	A.R.S. § 13-2308.01	<a href="http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/13/02308-01.htm&amp;Title=13&amp;DocType=ARS#">http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/13/02308-01.htm&amp;Title=13&amp;DocType=ARS#</a>		8/1/2012
Criminal Defense: Use of Force in Defense of Person	Statute	A.R.S. § 13-404	<a href="http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/13/00404.htm&amp;Title=13&amp;DocType=ARS#http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/13/00404.htm&amp;Title=13&amp;DocType=ARS#">http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/13/00404.htm&amp;Title=13&amp;DocType=ARS#http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/13/00404.htm&amp;Title=13&amp;DocType=ARS#</a>		8/1/2012
Criminal Defense: Use of Force in Defense of Premises	Statute	A.R.S. § 13-407	<a href="http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/13/00407.htm&amp;Title=13&amp;DocType=ARS#">http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/13/00407.htm&amp;Title=13&amp;DocType=ARS#</a>		8/1/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article 4, Part 2, Section 4; Const. Article 6, Section 28	<a href="http://www.azleg.gov/FormatDocument.asp?inDoc=/const/4/4.p2.htm#">http://www.azleg.gov/FormatDocument.asp?inDoc=/const/4/4.p2.htm#</a>		4/1/2010
Franchises: No Titles of Nobility	Constitution	Const. Article 2, Section 29	<a href="http://www.azleg.gov/FormatDocument.asp?inDoc=/const/2/29.htm#">http://www.azleg.gov/FormatDocument.asp?inDoc=/const/2/29.htm#</a>		4/1/2010
Franchises: Public office auth.	Constitution	Const. Article 5, Section 1	<a href="http://www.azleg.gov/FormatDocument.asp?inDoc=/const/5/1.htm#">http://www.azleg.gov/FormatDocument.asp?inDoc=/const/5/1.htm#</a>		4/1/2010
Franchises: Tax code	Statute	A.R.S. Title 43	<a href="http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=43#">http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=43#</a>		4/2/2010
Franchises: Vehicle Code	Statute	A.R.S. Title 28	<a href="http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=28#">http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=28#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	A.R.S. Title 41, Chapt. 6, Art. 1	<a href="http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=41#">http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=41#</a>	Ariz. Rev. Stat. Ann. §§ 41-1001 to 41-1066	4/3/2010
Rights: Bill of Rights	Constitution	Const. Article 2	<a href="http://www.azleg.state.az.us/Constitution.asp#">http://www.azleg.state.az.us/Constitution.asp#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article 2, Section 13	<a href="http://www.azleg.gov/FormatDocument.asp?inDoc=/const/2/13.htm#">http://www.azleg.gov/FormatDocument.asp?inDoc=/const/2/13.htm#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article 2, Section 2	<a href="http://www.azleg.gov/FormatDocument.asp?inDoc=/const/2/2.htm#">http://www.azleg.gov/FormatDocument.asp?inDoc=/const/2/2.htm#</a>		4/1/2010

**Jurisdiction Name:** **Arizona**

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Arizona Appeals Reports	1965	1976	Ariz.App.	Court of Appeals
Arizona Reports	1866		Ariz.	Supreme Court
Arizona Reports	1976		Ariz.	Court of Appeals
Pacific Reporter	1883		P., P.2d	Supreme Court
Pacific Reporter	1965		P.2d	Court of Appeals

**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Court of Appeals			22		2		<a href="http://www.azcourts.gov/AZCourts/CourtOfAppeals.aspx#">http://www.azcourts.gov/AZCourts/CourtOfAppeals.aspx#</a>	Title 12, Ch. 1, Art. 1.1
CourtLink: <a href="http://www.azturbocourt.gov/">http://www.azturbocourt.gov/</a> Description:								
Justice of the Peace Courts		10000	83		79		<a href="http://www.azcourts.gov/AZCourts/JusticeCourts.aspx#">http://www.azcourts.gov/AZCourts/JusticeCourts.aspx#</a>	
CourtLink: <a href="http://www.azturbocourt.gov/">http://www.azturbocourt.gov/</a> Description: Each county has justice courts that are presided over by a justice of the peace, who is elected for a four year term. These include civil lawsuits where the amount in dispute is \$10,000 or less, landlord and tenant controversies, small claims cases and the full range of civil and criminal traffic offenses, including DUIs. Justices of the peace also resolve other types of misdemeanor allegations (e.g. shoplifting, writing bad checks, violating restraining orders) and, like other trial judges, also handle requests for orders of protection and injunctions against harassment.								
Municipal Courts			133		84			
CourtLink: <a href="http://www.azturbocourt.gov/">http://www.azturbocourt.gov/</a> Description: <a href="http://www.azcourts.gov/AZCourts/CityCourts.aspx">http://www.azcourts.gov/AZCourts/CityCourts.aspx</a>								
Superior Court			159		15		<a href="http://www.azcourts.gov/AZCourts/SuperiorCourt.aspx#">http://www.azcourts.gov/AZCourts/SuperiorCourt.aspx#</a>	Title 12, Ch. 1, Art. 2
CourtLink: <a href="http://www.azturbocourt.gov/">http://www.azturbocourt.gov/</a> Description: The superior court is the state's general jurisdiction court. It is a single entity with locations in each county. Each county has at least one superior court judge. In counties with more than one superior court judge, the judges operate in numbered divisions.  Article VI § 14 of the Arizona Constitution provides the superior court with jurisdiction over: <ul style="list-style-type: none"> <li>•cases and proceedings in which exclusive jurisdiction is not vested by law in another court;</li> <li>•equity cases that involve title to or possession of real property or the legality of any tax, assessment, toll or municipal ordinance;</li> <li>•other cases in which the value of property in question is \$1,000 or more, exclusive of interest and costs;</li> <li>•criminal cases amounting to a felony, and misdemeanor cases not otherwise provided for by law;</li> <li>•forcible entry and detainer actions (evictions of renters);</li> <li>•proceedings in insolvency (however, bankruptcy is handled in federal court);</li> <li>•actions to prevent or stop nuisances;</li> <li>•matters of probate (wills, estates);</li> <li>•dissolution or annulment of marriages (divorces);</li> <li>•naturalization and the issuance of appropriate documents for these events; and,</li> <li>•special cases and proceedings not otherwise provided for, and such other jurisdiction as may be provided by law.</li> </ul>								
Supreme Court			5		1			Title 12, Ch. 1, Art. 1
CourtLink: <a href="http://www.azturbocourt.gov/">http://www.azturbocourt.gov/</a> Description:								

<b>Jurisdiction Name:</b>		<b>Arizona</b>					
Tax Court							Title 12, Ch. 1, Art. 4
CourtLink:							
Description:							

**TAX NOTICES:**

RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
ADOR 84-1087 FinCollLtr			

<b>Jurisdiction Name:</b> <b>Arkansas</b>	
Type:	State
Abbreviation:	AR
StatutesName:	Arkansas State Code (A.S.C.)
NumCounties:	75
AreaCodes:	501 - 870
IncomeTax?:	<input checked="" type="checkbox"/>
Country:	United States
DateJoinedCountry:	6/15/1836

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.arkansas.gov/">http://www.arkansas.gov/</a>
ConstitutionLink:	<a href="http://www.arkleg.state.ar.us/assembly/Summary/ArkansasConstitution1874.pdf">http://www.arkleg.state.ar.us/assembly/Summary/ArkansasConstitution1874.pdf</a>
StatutesLink:	<a href="http://www.lexisnexis.com/hottopics/arcodes/Default.asp">http://www.lexisnexis.com/hottopics/arcodes/Default.asp</a>
RegulationsLink:	<a href="http://www.sosweb.state.ar.us/rules_and_regs/index.php/rules/search/new">http://www.sosweb.state.ar.us/rules_and_regs/index.php/rules/search/new</a>
RegisterLink:	<a href="http://www.sos.arkansas.gov/rules_regs.html">http://www.sos.arkansas.gov/rules_regs.html</a> - register
CourtsLink:	<a href="http://www.findlaw.com/11stategov/ar/arca.html">http://www.findlaw.com/11stategov/ar/arca.html</a>
CourtCivilRulesLink:	<a href="http://courts.state.ar.us/rules/rules_civ_procedure/index.cfm">http://courts.state.ar.us/rules/rules_civ_procedure/index.cfm</a>
CourtCriminalRulesLink:	<a href="http://courts.state.ar.us/rules/rules_crim_procedure/index.cfm">http://courts.state.ar.us/rules/rules_crim_procedure/index.cfm</a>
CourtAppelRulesLink:	<a href="http://www.azcourts.gov/Default.aspx?alias=www.azcourts.gov/Rules">http://www.azcourts.gov/Default.aspx?alias=www.azcourts.gov/Rules</a>
RulesOfEvidenceLink:	<a href="http://www.clealabama.com/docs/CLEAlabama-AlabamaEvidence.pdf">http://www.clealabama.com/docs/CLEAlabama-AlabamaEvidence.pdf</a>
UCCFilingsLink:	<a href="https://www.ark.org/sos/ucc/index.php">https://www.ark.org/sos/ucc/index.php</a>
AdminOfficeOfCourtsLink:	<a href="http://courts.state.ar.us/">http://courts.state.ar.us/</a>

**FRANCHISES:**

TaxCodeTitle:	Title 26
TaxCodeLink:	<a href="http://www.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=blr:code">http://www.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=blr:code</a>
TaxRegTitle:	
TaxRegsLink:	<a href="http://www.sosweb.state.ar.us/rules_and_regs/index.php/rules/search/new">http://www.sosweb.state.ar.us/rules_and_regs/index.php/rules/search/new</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	None
Tax-WithHldgExForm:	Form AR4EC; Form AR4ECSP
Tax-MainReturnForms:	Form AR10000: Resident; Form AR1000S: Resident Long Form
Tax-SubstW2Form:	
Tax-RevenueAgency:	Arkansas Dept. of Finance and Administration (ADFA)
RevenueDeptLink:	<a href="http://www.ar-tax.org/">http://www.ar-tax.org/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 27
VehCodeLink:	<a href="http://www.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=blr:code">http://www.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=blr:code</a>
VehicleRegTitle:	
VehicleRegLink:	

**Jurisdiction Name:** **Arkansas**For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Arkansas Attorney General				
FullName:					
Address1:	323 Center Street, Suite 200				
Address2:					
City:	Little Rock	State:	Arkansas	Zip:	72201
PhoneBusiness:	(501) 682 2007	PhoneFax:			
EmailAddr:	<a href="http://www.ag.state.ar.us/contact_us_form.html">http://www.ag.state.ar.us/contact_us_form.html</a>				
WebSource:	<a href="http://www.ag.state.ar.us/">http://www.ag.state.ar.us/</a>				
DateLastUpdate:	3/24/2010 10:03:17 PM				

POCType:	Governor				
OrgName:	Arkansas Governor				
FullName:					
Address1:	State Capitol Room 250				
Address2:					
City:	Little Rock	State:	Arkansas	Zip:	72201
PhoneBusiness:	501-682-2345	PhoneFax:			
EmailAddr:	<a href="http://governor.arkansas.gov/contact/index.php">http://governor.arkansas.gov/contact/index.php</a>				
WebSource:	<a href="http://www.governor.arkansas.gov/">http://www.governor.arkansas.gov/</a>				
DateLastUpdate:	3/24/2010 10:00:23 PM				

POCType:	Secretary of State				
OrgName:	Arkansas Secretary of State				
FullName:					
Address1:	State Capitol, RM 256				
Address2:					
City:	Little Rock	State:	Arkansas	Zip:	72201
PhoneBusiness:	501-682-3409	PhoneFax:			
EmailAddr:	<a href="mailto:corporations@sos.arkansas.gov">mailto:corporations@sos.arkansas.gov</a>				
WebSource:	<a href="http://sos.state.ar.us/about_contact_us.html">http://sos.state.ar.us/about_contact_us.html</a>				
DateLastUpdate:	3/7/2013 3:31:50 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article 7	<a href="http://www.arkleg.state.ar.us/assembly/Summary/ArkansasConstitution1874.pdf#">http://www.arkleg.state.ar.us/assembly/Summary/ArkansasConstitution1874.pdf#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 13	<a href="http://courts.state.ar.us/rules/rules_civ_procedure/iii.cfm#">http://courts.state.ar.us/rules/rules_civ_procedure/iii.cfm#</a>		4/2/2010
Court: Declaratory judgment act	Statute	A.S.C. Title 16, Subtitle 7, Chapt. 111	<a href="http://staging.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=blr:code#">http://staging.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=blr:code#</a>		4/5/2010

Jurisdiction Name: <b>Arkansas</b>					
Court: Default Judgment	Multiple	Rule of Civil Procedure 55; A.S.C. Title 16, Subtitle 5, Chapter 65, Subch. 4	<a href="http://courts.state.ar.us/rules/rules_civ_procedure/vii.cfm#">http://courts.state.ar.us/rules/rules_civ_procedure/vii.cfm#</a>		4/3/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 8(d)	<a href="http://courts.arkansas.gov/rules/rules_civ_procedure/iii.cfm#">http://courts.arkansas.gov/rules/rules_civ_procedure/iii.cfm#</a>		4/2/2010
Court: Foreign Judgment Act	Statute	A.S.C.A. § 16-66-601 through §16-66-608 (Supp.2001).	<a href="http://staging.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=blr.code#">http://staging.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=blr.code#</a>		4/3/2010
Court: Long arm statute	Statute	A.S.C. § 16-4-101 (2003)	<a href="http://staging.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=blr.code#">http://staging.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=blr.code#</a>		4/3/2010
Court: Mandamus action	Statute	A.S.C. Title 16, Subtitle 7, Chapt. 115	<a href="http://staging.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=blr.code#">http://staging.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=blr.code#</a>		4/5/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure	<a href="http://courts.state.ar.us/rules/rules_civ_procedure/index.cfm#">http://courts.state.ar.us/rules/rules_civ_procedure/index.cfm#</a>		4/5/2010
Court: Rules of Evidence	Court Rule	Rules of Evidence	<a href="http://www.clealabama.com/docs/CLEAlabama-AlabamaEvidence.pdf#">http://www.clealabama.com/docs/CLEAlabama-AlabamaEvidence.pdf#</a>		4/5/2010
Crime: Bribing a Juror	Statute	A.S.C. § 5-52-113	<a href="http://www.lexisnexis.com/hottopics/arcade/Default.asp#">http://www.lexisnexis.com/hottopics/arcade/Default.asp#</a>		8/5/2012
Crime: Conflict of Interest	Statute	A.S.C. § 5-52-107	<a href="http://www.lexisnexis.com/hottopics/arcade/Default.asp#">http://www.lexisnexis.com/hottopics/arcade/Default.asp#</a>		8/1/2012
Crime: Impersonating Public Officer	Statute	A.S.C. § 5-37-208	<a href="http://staging.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=blr.code#http://staging.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=blr.code#">http://staging.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=blr.code#http://staging.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=blr.code#</a>		4/3/2010
Crime: Misprision or Compounding	Statute	A.S.C. § 5-52-107(a)(1)	<a href="http://www.lexisnexis.com/hottopics/arcade/Default.asp#">http://www.lexisnexis.com/hottopics/arcade/Default.asp#</a>		8/5/2012
Crime: Perjury	Statute	A.S.C. § 5-52-103	<a href="http://www.lexisnexis.com/hottopics/arcade/Default.asp#">http://www.lexisnexis.com/hottopics/arcade/Default.asp#</a>		8/5/2012
Crime: Purchasing Office	Statute	A.S.C. § 5-52-101	<a href="http://www.lexisnexis.com/hottopics/arcade/Default.asp#">http://www.lexisnexis.com/hottopics/arcade/Default.asp#</a>		8/5/2012
Crime: Receiving Stolen Property	Statute	A.S.C. § 5-36-106	<a href="http://www.lexisnexis.com/hottopics/arcade/Default.asp#">http://www.lexisnexis.com/hottopics/arcade/Default.asp#</a>		8/5/2012
Crime: Slavery or Human Trafficking	Constitution	Const. Article 2, Section 27	<a href="http://www.arkleg.state.ar.us/assembly/Summary/ArkansasConstitution1874.pdf#http://www.arkleg.state.ar.us/assembly/Summary/ArkansasConstitution1874.pdf#">http://www.arkleg.state.ar.us/assembly/Summary/ArkansasConstitution1874.pdf#http://www.arkleg.state.ar.us/assembly/Summary/ArkansasConstitution1874.pdf#</a>		4/3/2010
Crime: Tampering with a Witness	Statute	A.S.C. § 5-53-109, 5-53-110	<a href="http://www.lexisnexis.com/hottopics/arcade/Default.asp#">http://www.lexisnexis.com/hottopics/arcade/Default.asp#</a>		8/5/2012
Crime: Theft by Deception	Statute	A.S.C. § 5-36-103	<a href="http://www.lexisnexis.com/hottopics/arcade/Default.asp#http://www.lexisnexis.com/hottopics/arcade/Default.asp#">http://www.lexisnexis.com/hottopics/arcade/Default.asp#http://www.lexisnexis.com/hottopics/arcade/Default.asp#</a>		8/5/2012
Crime: Theft of Services	Statute	A.S.C. § 5-36-104	<a href="http://www.lexisnexis.com/hottopics/arcade/Default.asp#">http://www.lexisnexis.com/hottopics/arcade/Default.asp#</a>		8/5/2012
Criminal Defense: Use of Force in Defense of Person	Statute	A.S.C. § 5-2-606	<a href="http://www.lexisnexis.com/hottopics/arcade/Default.asp#">http://www.lexisnexis.com/hottopics/arcade/Default.asp#</a>		8/5/2012
Criminal Defense: Use of Force in Defense of Premises	Statute	A.S.C. § 5-2-608	<a href="http://www.lexisnexis.com/hottopics/arcade/Default.asp#">http://www.lexisnexis.com/hottopics/arcade/Default.asp#</a>		8/5/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article 3, Section 10; Const. Article 5, Section 7; Article 5, Section 10; Art. 80, Sect. 14	<a href="http://www.arkleg.state.ar.us/assembly/Summary/ArkansasConstitution1874.pdf#">http://www.arkleg.state.ar.us/assembly/Summary/ArkansasConstitution1874.pdf#</a>		4/1/2010
Franchises: Public office auth.	Constitution	Const. Article 6, Section 1	<a href="http://www.arkleg.state.ar.us/assembly/Summary/ArkansasConstitution1874.pdf#">http://www.arkleg.state.ar.us/assembly/Summary/ArkansasConstitution1874.pdf#</a>		4/1/2010



Jurisdiction Name: <b>Arkansas</b>					
Franchises: Tax code	Statute	A.S.C. Title 26	<a href="http://staging.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=bl:code#">http://staging.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=bl:code#</a>		4/3/2010
Franchises: Vehicle Code	Statute	A.S.C. Title 27	<a href="http://staging.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=bl:code#">http://staging.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=bl:code#</a>		4/3/2010
Government: Administrative Proc. Act	Statute	A.S.C. §§ 25-15-201 to 25-15-214	<a href="http://staging.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=bl:code#">http://staging.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=bl:code#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article 2	<a href="http://www.arkleg.state.ar.us/assembly/Summary/ArkansasConstitution1874.pdf#">http://www.arkleg.state.ar.us/assembly/Summary/ArkansasConstitution1874.pdf#</a>		4/1/2010
Rights: Civil Rights	Statute	A.S.C. Title 16, Subtitle 7, Chapt. 123, Subch. 1	<a href="http://staging.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=bl:code#">http://staging.arkleg.state.ar.us/NXT/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=bl:code#</a>		4/5/2010
Rights: Equal Protection	Constitution	Const. Article 2, Section 3	<a href="http://www.arkleg.state.ar.us/assembly/Summary/ArkansasConstitution1874.pdf#">http://www.arkleg.state.ar.us/assembly/Summary/ArkansasConstitution1874.pdf#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article 2, Section 1	<a href="http://www.arkleg.state.ar.us/assembly/Summary/ArkansasConstitution1874.pdf#">http://www.arkleg.state.ar.us/assembly/Summary/ArkansasConstitution1874.pdf#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

#### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Arkansas Appellate Reports	1981		Ark.App.	Court of Appeals
Arkansas Reports	1837		Ark.	Supreme Court
Arkansas Reports	1979	1981	Ark.	Court of Appeals
South Western Reporter	1886		S.W., S.W.2d	Supreme Court
South Western Reporter	1979		S.W., S.W.2d	Court of Appeals

#### COURTS:

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Circuit Courts			120		28			Const. Art. 80, Sec. 6
CourtLink: <a href="http://courts.state.ar.us/circuitcourt/index.cfm">http://courts.state.ar.us/circuitcourt/index.cfm</a> Description:								
City Courts			73		91			
CourtLink: <a href="http://courts.state.ar.us/citycourt/index.cfm">http://courts.state.ar.us/citycourt/index.cfm</a> Description:								
County Courts								Const. Art. 7, Sec. 28
CourtLink: Description:								
Court of Appeals			12					Const. Art. 80, Sec. 5
CourtLink: <a href="http://courts.state.ar.us/coa/index.cfm">http://courts.state.ar.us/coa/index.cfm</a> Description:								
District Courts			90		77			Const. Art. 80, Sec. 7
CourtLink: <a href="http://courts.state.ar.us/districtcourt/index.cfm">http://courts.state.ar.us/districtcourt/index.cfm</a> Description:								

<b>Jurisdiction Name:</b>		<b>Arkansas</b>					
State Pilot District Courts			25		21		
CourtLink:							
Description:							
Supreme Court			6		1		Const. Art. 80, Sec. 2
CourtLink:		<a href="http://courts.state.ar.us/supremecourt/index.cfm?menu=supreme&amp;page=index.html">http://courts.state.ar.us/supremecourt/index.cfm?menu=supreme&amp;page=index.html</a>					
Description:							

**TAX NOTICES:**

<b>Jurisdiction Name:</b>		<b>California</b>	
Type:	State	IncomeTax?:	<input checked="" type="checkbox"/>
Abbreviation:	CA	Country:	United States
StatutesName:		DateJoinedCountry:	9/9/1850
NumCounties:	58		
AreaCodes:	209 213 310 323 408 415 510 530 559 562 619 626 650 661 707 714 760 805 818 831 858 909 916 925 949		

**Jurisdiction General Information:****Jurisdiction Tax Information:**

1. Personal income taxes appear in Part 10 of the California Revenue and Taxation Code (R&TC), sections 17001 through 19802.
2. Most definitions are found in Part 10, Chapter 1, sections 17001 through 17039.1.
3. The personal income tax is imposed in sections 17041.
4. R&TC section 17041.5 prohibits income taxes from being collected by any city or county or governmental organization.
5. The term "State" is defined in section 6017 (sales tax) and 17018 (income tax) of the R&TC as follows, and these are the only areas where the federal income tax is relevant:  
17018. "State" includes the District of Columbia, and the possessions of the United States.
6. "Taxpayer" is defined in R&TC section 17004.
7. "employee" is defined in R&TC section 17020.12 as having the same meaning in the Internal Revenue Code.
8. R&TC section 17024.5(d) says the treasury regulations existing under the IRC also apply under the R&TC.
9. R&TC 17024.5(e)(3)(B) says that all elections under the IRC also apply for state tax purposes.
10. There is no statute anywhere in the California Revenue and Taxation Code which creates a liability.
11. For "nonresidents", gross income includes only income from sources within "this state", under R&TC section 17951.

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.state.ca.us/state/portal/myca_homepage.jsp">http://www.state.ca.us/state/portal/myca_homepage.jsp</a>
ConstitutionLink:	<a href="http://leginfo.legislature.ca.gov/faces/codes.xhtml">http://leginfo.legislature.ca.gov/faces/codes.xhtml</a> ;
StatutesLink:	<a href="http://leginfo.legislature.ca.gov/faces/codes.xhtml">http://leginfo.legislature.ca.gov/faces/codes.xhtml</a> ;
RegulationsLink:	<a href="http://www.calregs.com/">http://www.calregs.com/</a>
RegisterLink:	
CourtsLink:	<a href="http://www.findlaw.com/cacases/index.html">http://www.findlaw.com/cacases/index.html</a>
CourtCivilRulesLink:	<a href="http://www.leginfo.ca.gov/calaw.html">http://www.leginfo.ca.gov/calaw.html</a>
CourtCriminalRulesLink:	
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=evid&amp;codebody=&amp;hits=20">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=evid&amp;codebody=&amp;hits=20</a>
UCCFilingsLink:	<a href="http://www.ss.ca.gov/business/ucc/ucc.htm">http://www.ss.ca.gov/business/ucc/ucc.htm</a>
AdminOfficeOfCourtsLink:	<a href="http://www.courtinfo.ca.gov/">http://www.courtinfo.ca.gov/</a>

**FRANCHISES:**

TaxCodeTitle:	Revenue and Taxation Code (RTC)
TaxCodeLink:	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=rtc&amp;codebody=&amp;hits=20">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=rtc&amp;codebody=&amp;hits=20</a>
TaxRegTitle:	
TaxRegsLink:	<a href="http://weblinks.westlaw.com/toc/default.aspx?Abbr=CA%2DADC&amp;AP=18CAADCS17000&amp;ItemKey=18CAADCS17000&amp;RP=%2Ftoc%2Fdefault%2Ewl&amp;Service=TOC&amp;RS=WEBL10.03&amp;VR=2.0&amp;SPa=CCR-1000&amp;fragment=18CAADCS17000">http://weblinks.westlaw.com/toc/default.aspx?Abbr=CA%2DADC&amp;AP=18CAADCS17000&amp;ItemKey=18CAADCS17000&amp;RP=%2Ftoc%2Fdefault%2Ewl&amp;Service=TOC&amp;RS=WEBL10.03&amp;VR=2.0&amp;SPa=CCR-1000&amp;fragment=18CAADCS17000</a>

<b>Jurisdiction Name:</b>	<b>California</b>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	Form DE-4 (Rev. 29 (1-04)
Tax-WithHldgExForm:	Form 590 (applies to “residents”)
Tax-MainReturnForms:	Form 540: Residents; Form 540NR: Nonresidents
Tax-SubstW2Form:	Form 3525 (can use to both amend or replace erroneous W-2’s)
Tax-RevenueAgency:	California Franchise Tax Board (FTB)
RevenueDeptLink:	<a href="http://www.ftb.ca.gov/">http://www.ftb.ca.gov/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Vehicle Code
VehCodeLink:	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=veh&amp;codebody=&amp;hits=20">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=veh&amp;codebody=&amp;hits=20</a>
VehicleRegTitle:	
VehicleRegLink:	

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General			
OrgName:	California Attorney General			
FullName:				
Address1:	P.O. Box 944255			
Address2:				
City:	Sacramento	State:	California	Zip: 94244-2550
PhoneBusiness:	(916) 322-3360	PhoneFax:	(916) 323-5341	
EmailAddr:				
WebSource:	<a href="http://ag.ca.gov/contact.php">http://ag.ca.gov/contact.php</a>			
DateLastUpdate:	3/25/2010 8:04:39 AM			
POCType:	Secretary of State			
OrgName:	California Secretary of State			
FullName:				
Address1:	1500 11th Street			
Address2:				
City:	Sacramento	State:	California	Zip: 95814
PhoneBusiness:	916-653-6814	PhoneFax:		
EmailAddr:				
WebSource:	<a href="http://www.sos.ca.gov/contacts.htm">http://www.sos.ca.gov/contacts.htm</a>			
DateLastUpdate:	3/24/2010 6:45:52 PM			

<b>Jurisdiction Name:</b>						<b>California</b>							
POCType:		Governor											
OrgName:		Governor of California											
FullName:													
Address1:		State Capitol Building											
Address2:													
City:		Sacramento			State:		California			Zip:		95814	
PhoneBusiness:		916-445-2841			PhoneFax:		916-558-3160						
EmailAddr:													
WebSource:		<a href="http://gov.ca.gov/interact - contact">http://gov.ca.gov/interact - contact</a>											
DateLastUpdate:		3/25/2010 8:01:41 AM											

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Admissions	Court Rule	Code of Civil Procedure, Title 4, Chapter 16	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=ccp&amp;codebody=&amp;hits=20#">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=ccp&amp;codebody=&amp;hits=20#</a>		4/1/2010
Court: Anti Injunction Act	Constitution	Const. Article 13, Section 32	<a href="http://www.leginfo.ca.gov/.const/article_13#">http://www.leginfo.ca.gov/.const/article_13#</a>		4/1/2010
Court: Constitutional court authorization	Constitution	Const. Article VI	<a href="http://www.leginfo.ca.gov/.const/article_6#">http://www.leginfo.ca.gov/.const/article_6#</a>		4/1/2010
Court: Court Administration Statutes	Statute	Government Code, Title 8	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=gov&amp;codebody=&amp;hits=20#http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=gov&amp;codebody=&amp;hits=20#">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=gov&amp;codebody=&amp;hits=20#http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=gov&amp;codebody=&amp;hits=20#</a>		3/30/2010
Court: Declaratory judgment act	Statute	Code of Civ. Proc., Title 14, Chapter 8	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=ccp&amp;codebody=&amp;hits=20#">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=ccp&amp;codebody=&amp;hits=20#</a>		3/30/2010
Court: Default Judgment	Court Rule	Code of Civil Procedure § 585.5	<a href="http://www.leginfo.ca.gov/cgi-bin/waisgate?WAISdocID=65826717509+2+0+0&amp;WASaction=retrieve#">http://www.leginfo.ca.gov/cgi-bin/waisgate?WAISdocID=65826717509+2+0+0&amp;WASaction=retrieve#</a>		4/3/2010
Court: Depositions-oral	Court Rule	Code of Civil Procedure, Title 4, Chapter 9	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=ccp&amp;codebody=&amp;hits=20#">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=ccp&amp;codebody=&amp;hits=20#</a>		4/1/2010
Court: Depositions-written	Court Rule	Code of Civil Procedure, Title 4, Chapter 11	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=ccp&amp;codebody=&amp;hits=20#">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=ccp&amp;codebody=&amp;hits=20#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	Code of Civil Procedure, § 431.20(a)	<a href="http://www.leginfo.ca.gov/cgi-bin/displaycode?section=ccp&amp;group=00001-01000&amp;file=431.10-431.70#">http://www.leginfo.ca.gov/cgi-bin/displaycode?section=ccp&amp;group=00001-01000&amp;file=431.10-431.70#</a>		4/3/2010
Court: Foreign Judgment Act	Statute	Code of Civil Procedure, Title 11	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=ccp&amp;codebody=&amp;hits=20#">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=ccp&amp;codebody=&amp;hits=20#</a>		4/1/2010
Court: Interrogatories	Court Rule	Code of Civil Procedure, Title 4, Chapter 13	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=ccp&amp;codebody=&amp;hits=20#">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=ccp&amp;codebody=&amp;hits=20#</a>		4/1/2010
Court: Judicial Notice	Statute	Evidence Code, Division 4	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=evd&amp;codebody=&amp;hits=20#">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=evd&amp;codebody=&amp;hits=20#</a>		4/1/2010
Court: Licenses to Practice Law	Constitution	Const. Art. 6, Sec. 9	<a href="http://www.leginfo.ca.gov/.const/article_6#">http://www.leginfo.ca.gov/.const/article_6#</a>		4/1/2010

Jurisdiction Name:		California			
Court: Long arm statute	Statute	Code of Civil Procedure § 410.10	<a href="http://www.leginfo.ca.gov/cgi-bin/displaycode?section=ccp&amp;group=00001-01000&amp;file=410.10#">http://www.leginfo.ca.gov/cgi-bin/displaycode?section=ccp&amp;group=00001-01000&amp;file=410.10#</a>		4/1/2010
Court: Mandamus action	Statute	Code of Civil Proc., Section 1085	<a href="http://www.leginfo.ca.gov/cgi-bin/waisgate?WAISdocID=59313315230+3+0+0&amp;WAISSaction=retrieve#">http://www.leginfo.ca.gov/cgi-bin/waisgate?WAISdocID=59313315230+3+0+0&amp;WAISSaction=retrieve#</a>		4/6/2010
Court: Rules of Civil Procedure	Statute	Code of Civil Procedure	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=ccp&amp;codebody=&amp;hits=20#">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=ccp&amp;codebody=&amp;hits=20#</a>		4/3/2010
Court: Rules of Evidence	Statute	Evidence Code	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=evi&amp;codebody=&amp;hits=20#">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=evi&amp;codebody=&amp;hits=20#</a>		4/1/2010
Court: Summary judgment authority	Court Rule	Code of Civil Procedure, Title 6, Chapter 5	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=ccp&amp;codebody=&amp;hits=20#">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=ccp&amp;codebody=&amp;hits=20#</a>		4/1/2010
Crime: Accessory After the Fact	Statute	Penal Code § 32	<a href="http://www.leginfo.ca.gov/cgi-bin/waisgate?WAISdocID=34634127056+13+0+0&amp;WAISSaction=retrieve#">http://www.leginfo.ca.gov/cgi-bin/waisgate?WAISdocID=34634127056+13+0+0&amp;WAISSaction=retrieve#</a>		4/3/2010
Crime: Coercion	Statute	Penal Code § 422.6	<a href="http://www.leginfo.ca.gov/cgi-bin/displaycode?section=pen&amp;group=00001-01000&amp;file=422.6-422.865#">http://www.leginfo.ca.gov/cgi-bin/displaycode?section=pen&amp;group=00001-01000&amp;file=422.6-422.865#</a>		8/1/2012
Crime: Extortion	Statute	Penal Code, Part 1, Title 13, Chapt. 7	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=pen&amp;codebody=&amp;hits=20#">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=pen&amp;codebody=&amp;hits=20#</a>		4/3/2010
Crime: False Personation	Statute	Penal Code § 529	<a href="http://www.leginfo.ca.gov/cgi-bin/displaycode?section=pen&amp;group=00001-01000&amp;file=528-539#">http://www.leginfo.ca.gov/cgi-bin/displaycode?section=pen&amp;group=00001-01000&amp;file=528-539#</a>	False personation generally	4/3/2010
Crime: Identity Theft	Statute	Penal Code § 484.1	<a href="http://www.leginfo.ca.gov/cgi-bin/waisgate?WAISdocID=3338881534+0+0+0&amp;WAISSaction=retrieve#">http://www.leginfo.ca.gov/cgi-bin/waisgate?WAISdocID=3338881534+0+0+0&amp;WAISSaction=retrieve#</a>		4/3/2010
Crime: Money Laundering	Statute	Penal Code, Part 1, Title 7, Chapt. 10	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=pen&amp;codebody=&amp;hits=20#">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=pen&amp;codebody=&amp;hits=20#</a>		4/6/2010
Crime: Nonconsensual Recording	Statute	Penal Code § 632	<a href="http://www.leginfo.ca.gov/cgi-bin/displaycode?section=pen&amp;group=00001-01000&amp;file=630-638#">http://www.leginfo.ca.gov/cgi-bin/displaycode?section=pen&amp;group=00001-01000&amp;file=630-638#</a>		8/1/2012
Crime: Perjury	Statute	Penal Code, Title 7, Chapter 5	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=pen&amp;codebody=&amp;hits=20#">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=pen&amp;codebody=&amp;hits=20#</a>		8/1/2012
Crime: Perjury, Subornation of	Statute	Penal Code, section 127	<a href="http://www.leginfo.ca.gov/cgi-bin/displaycode?section=pen&amp;group=00001-01000&amp;file=118-131#">http://www.leginfo.ca.gov/cgi-bin/displaycode?section=pen&amp;group=00001-01000&amp;file=118-131#</a>		8/18/2012
Crime: Slavery or Human Trafficking	Constitution	Const. Article I, Section 6	<a href="http://www.leginfo.ca.gov/constitution/article_1#">http://www.leginfo.ca.gov/constitution/article_1#</a>		4/1/2010
Crime: Stalking	Statute	Penal Code § 646.9			4/6/2010
Crime: Terrorism	Statute	Penal Code, Part 4, Title 1, Chapt. 3, Art. 4.5	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=pen&amp;codebody=&amp;hits=20#">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=pen&amp;codebody=&amp;hits=20#</a>		4/6/2010
Franchises: Dual Office Prohibition	Constitution	Const. Article 5, Section 2 (governor); Const. Article 5, Section 14; Article 7, Section 7	<a href="http://www.leginfo.ca.gov/constitution/article_5#">http://www.leginfo.ca.gov/constitution/article_5#</a>		4/1/2010
Franchises: Income tax definitions	Statute	Revenue and Taxation Code, Sections 17001-17039.2	<a href="http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rte&amp;group=17001-18000&amp;file=17001-17039.2#">http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rte&amp;group=17001-18000&amp;file=17001-17039.2#</a>		4/1/2010
Franchises: Public office auth.	Statute	Government Code, Division 4	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=gov&amp;codebody=&amp;hits=20#">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=gov&amp;codebody=&amp;hits=20#</a>		4/1/2010

Jurisdiction Name: California					
Franchises: Tax code	Statute	Revenue and Taxation Code, Division 2, Part 10	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=rtc&amp;codebody=&amp;hits=20#">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=rtc&amp;codebody=&amp;hits=20#</a>		4/1/2010
Franchises: Vehicle Code	Statute	Vehicle Code	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=veh&amp;codebody=&amp;hits=20#">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=veh&amp;codebody=&amp;hits=20#</a>		4/1/2010
Freedom of Information Act (FOIA)	Statute	Civil Code, Title 1.8, Chapter 1	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=civ&amp;codebody=&amp;hits=20#">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=civ&amp;codebody=&amp;hits=20#</a>		4/1/2010
Government: Administrative Proc. Act	Statute	Gov. Code, Title 2, Div. 3, Part 1, Chapt. 3.5	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=go&amp;codebody=&amp;hits=20#">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=go&amp;codebody=&amp;hits=20#</a>	Cal. Gov't Code §§ 11340 to 11370.5 and §§ 11500 to 11528	4/3/2010
Government: Torts By Public Officers	Statute	Government Code, Division 3.6, Part 2	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=go&amp;codebody=&amp;hits=20#">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=go&amp;codebody=&amp;hits=20#</a>		4/1/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://www.leginfo.ca.gov/const-toc.html#">http://www.leginfo.ca.gov/const-toc.html#</a>		4/1/2010
Rights: Civil Rights	Statute	Penal Code, Part I, Title 11.6	<a href="http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=pen&amp;codebody=&amp;hits=20#">http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=pen&amp;codebody=&amp;hits=20#</a>		4/6/2010
Rights: Equal Protection	Constitution	Const. Article 1, Section 7	<a href="http://www.leginfo.ca.gov/const/article_1#">http://www.leginfo.ca.gov/const/article_1#</a>		4/1/2010
Rights: Inalienable	Constitution	Const. Article 1, Section 1	<a href="http://www.leginfo.ca.gov/const/article_1#">http://www.leginfo.ca.gov/const/article_1#</a>		4/1/2010
Rights: Trial by Jury	Statute	Const. Art. 1, Sect. 16	<a href="http://www.leginfo.ca.gov/const/article_1#">http://www.leginfo.ca.gov/const/article_1#</a>		4/6/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

#### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
California Appellate Reports	1905		Cal.App., Cal.App.2d, Cal.App.3d, Cal. App.4th	Court of Appeal
California Appellate Reports	1929		Cal.Capp.Supp., Cal.App.2dSupp;Cal. App.3dSupp., Cal.App.4thSupp.	Appellate Departments of the Superior Court
California Reports	1850		Cal.,Cal.2d,Cal.3d,Cal. l.4th	Supreme Court
California Unreported Cases	1855	1910	Cal.Unrep.	Supreme Court
Pacific Reporter	1883		P., P.2d	Supreme Court
Pacific Reporter	1905	1959	P., P.2d	Court of Appeal
Pacific Reporter	1929	1959	P., P.2d	Appellate Departments of the Superior Court
West's California Reporter	1959		Cal.Rptr., Cal.Rptr.2d	Appellate Departments of the Superior Court
West's California Reporter	1959		Cal.Rptr., Cal.Rptr.2d	Supreme Court
West's California Reporter	1959		Cal.Rptr., Cal.Rptr.2d	Court of Appeal

#### COURTS:

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Court of Appeals				4,8,12 yr., Elect.	8			Const. Art. 6, Sec. 1; Gov. Code, Title 8, Chapt. 4

CourtLink: <http://www.courtinfo.ca.gov/courts/courtsofappeal/>

Description: 6 districts.

Jurisdiction Name:		California					
Superior Courts			1484		450	58	Const. Art. 6, Sec. 1, 4; Gov. Code, Title 8, Chapt. 5
CourtLink:		<a href="http://www.courtinfo.ca.gov/courts/trial/">http://www.courtinfo.ca.gov/courts/trial/</a>					
Description:		One court each county.					
Supreme Court			7	12 year. Appt.	1		Const. Art. 6, Sec. 1, 2; Gov. Code, Title 8, Chapt. 3
CourtLink:		<a href="http://www.courtinfo.ca.gov/courts/supreme/">http://www.courtinfo.ca.gov/courts/supreme/</a>					
Description:							

## TAX NOTICES:

RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
FTB 1140LARC	6.05.02	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB1140LARCS#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB1140LARCS#</a>	
FTB 2301C2	6.05.03	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB2301Resp#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB2301Resp#</a>	
FTB 2305C2			
FTB 2905ARCS	6.05.04	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB2905ARCS#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB2905ARCS#</a>	
FTB 4100	6.05.05	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB4100#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB4100#</a>	
FTB 4600B	6.05.06	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB4600B#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB4600B#</a>	
FTB 4600C	6.05.07	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB4600CResp#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB4600CResp#</a>	
FTB 4600G	6.05.08	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB4600GResp#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB4600GResp#</a>	
FTB 4600K	6.05.09		
FTB 4600L	6.05.10	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB4600LResp#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB4600LResp#</a>	
FTB 4619	6.05.11	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB4619MEO#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB4619MEO#</a>	
FTB 4744	6.05.12		
FTB 4902	6.05.13	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB4902#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB4902#</a>	
FTB 4913	6.05.14	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB4913#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB4913#</a>	
FTB 4963	6.05.15	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB4963#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB4963#</a>	
FTB 4966	6.05.16	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB4966#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB4966#</a>	
FTB 4992	6.05.17		
FTB 5820	6.05.18	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB5820#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB5820#</a>	
FTB 5830	6.05.19	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB5830#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB5830#</a>	
FTB 5830PIT	6.05.20	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB5830PIT#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB5830PIT#</a>	
FTB 5930PIT	6.05.21	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB5930PIT#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTB5930PIT#</a>	
FTB 9917	6.05.26		
FTB DenOfAssmt And Redress			
FTB Letter1	6.05.23	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTBLetter1#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTBLetter1#</a>	
FTB Letter2	6.05.24	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTBLtr2Resp#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTBLtr2Resp#</a>	
FTB Letter3	6.05.25		
IRS Adjust Inquiry Letter	6.05.01	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTBAdjInqLtr#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=CA-FTBAdjInqLtr#</a>	



### Jurisdiction Tax Information:

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.colorado.gov/">http://www.colorado.gov/</a>
ConstitutionLink:	<a href="http://www.colorado.gov/cs/Satellite/CO-Portal/CXP/1178305752117">http://www.colorado.gov/cs/Satellite/CO-Portal/CXP/1178305752117</a>
StatutesLink:	<a href="http://www.state.co.us/gov_dir/leg_dir/OLLS/colorado_revised_statutes.htm">http://www.state.co.us/gov_dir/leg_dir/OLLS/colorado_revised_statutes.htm</a>
RegulationsLink:	<a href="http://www.sos.state.co.us/CCR/Welcome.do">http://www.sos.state.co.us/CCR/Welcome.do</a>
RegisterLink:	<a href="http://www.sos.state.co.us/CCR/RegisterHome.do">http://www.sos.state.co.us/CCR/RegisterHome.do</a>
CourtsLink:	<a href="http://www.findlaw.com/11stategov/co/coca.html">http://www.findlaw.com/11stategov/co/coca.html</a>
CourtCivilRulesLink:	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=</a>
CourtCriminalRulesLink:	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=</a>
CourtAppelRulesLink:	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=</a>
RulesOfEvidenceLink:	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=</a>
UCCFilingsLink:	<a href="http://www.sos.state.co.us/pubs/business/">http://www.sos.state.co.us/pubs/business/</a>
MainOfficeOfCourtsLink:	<a href="http://www.courts.state.co.us/">http://www.courts.state.co.us/</a>

TaxCodeTitle:	Title 39
TaxCodeLink:	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=</a>
TaxRegTitle:	CCR Number 201
TaxRegsLink:	<a href="http://www.sos.state.co.us/CCR/NumericalAgencyList.do?deptID=19&amp;deptName=200 Revenue">http://www.sos.state.co.us/CCR/NumericalAgencyList.do?deptID=19&amp;deptName=200 Revenue</a>
	, Department of

<b>Jurisdiction Name:</b>	<b>Colorado</b>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	
RevenueDeptLink:	<a href="http://www.revenue.state.co.us/">http://www.revenue.state.co.us/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 42
VehCodeLink:	<a href="http://www.michie.com/colorado/lpext.dll/cocode/2/6e5f7?fn=document-frame.htm&amp;f=templates&amp;2.0">http://www.michie.com/colorado/lpext.dll/cocode/2/6e5f7?fn=document-frame.htm&amp;f=templates&amp;2.0</a>
VehicleRegTitle:	CCR 204
VehicleRegLink:	<a href="http://www.sos.state.co.us/CCR/NumericalCCRDcList.do?deptID=19&amp;deptName=200Revenue&amp;agencyID=76&amp;agencyName=204">http://www.sos.state.co.us/CCR/NumericalCCRDcList.do?deptID=19&amp;deptName=200Revenue&amp;agencyID=76&amp;agencyName=204</a> Division of Motor Vehicles

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Colorado Attorney General				
FullName:					
Address1:	1525 Sherman, 7th Floor				
Address2:					
City:	Denver	State:	Colorado	Zip:	80203
PhoneBusiness:	303-866-4500	PhoneFax:	303-866-5691		
EmailAddr:					
WebSource:	<a href="http://www.colorado.gov/k2c/StateOrganizationalDirectory.pdf">http://www.colorado.gov/k2c/StateOrganizationalDirectory.pdf</a>				
DateLastUpdate:	3/25/2010 8:10:22 AM				

POCType:	Governor				
OrgName:	Governor of Colorado				
FullName:					
Address1:	200 E. Colfax, Room 138				
Address2:					
City:	Denver	State:	Colorado	Zip:	80203
PhoneBusiness:	303-866-2471	PhoneFax:	303-866-2003		
EmailAddr:					
WebSource:	<a href="http://www.colorado.gov/k2c/StateOrganizationalDirectory.pdf">http://www.colorado.gov/k2c/StateOrganizationalDirectory.pdf</a>				
DateLastUpdate:	3/25/2010 8:09:16 AM				

<b>Jurisdiction Name:</b> <b>Colorado</b>						
POCType:		Secretary of State				
OrgName:		Secretary of State, Colorado Department of State				
FullName:						
Address1:		1700 Broadway				
Address2:						
City:		Denver	State:	Colorado	Zip:	80290
PhoneBusiness:		303-894-2200	PhoneFax:	303-869-4860		
EmailAddr:						
WebSource:		<a href="http://www.sos.state.co.us/pubs/info_center/contact.html">http://www.sos.state.co.us/pubs/info_center/contact.html</a>				
DateLastUpdate:		3/24/2010 8:16:53 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article VI	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 13	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/1/2010
Court: Declaratory judgment act	Statute	C.R.S. Title 13, Art. 51	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/1/2010
Court: Default Judgment	Court Rule	Rule of Civil Procedure 55	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/1/2010
Court: Disqualification of Judge	Statute	Rule of Civil Procedure 97	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/6/2010
Court: Failure to deny constitutes an admission	Court Rule	Colorado Rule of Civil Procedure 8(d)	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		3/30/2010
Court: Foreign Judgment Act	Statute	C.R.S. §§ 13-53-101 to 13-53-108.	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/2/2010
Court: Licenses to Practice Law	Statute	Rules of Civil Procedure, Chapt. 18	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/6/2010
Court: Long arm statute	Statute	C.R.S. §13-1-124	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/2/2010
Court: Mandamus action	Statute	Rule of Civil Procedure 106	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>	Mandamus not available. Instead, just plead for relief under Rule 106 in the court above the one that is violating the law.	4/6/2010
Court: Replevin action	Statute	Rule of Civil Procedure 104	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/5/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/5/2010
Court: Rules of Evidence	Court Rule	Rules of Evidence	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/5/2010
Court: Rules of Evidence	Statute	C.R.S. Title 13, Article 25	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/1/2010

Jurisdiction Name: Colorado					
Crime: Conflict of Interest	Statute	C.R.S. §18-8-404	<a href="http://www.lexisnexis.com/hottopics/Colorado/#">http://www.lexisnexis.com/hottopics/Colorado/#</a>	Official misconduct	8/1/2012
Crime: False Personation	Statute	C.R.S. §18-5-113	<a href="http://www.lexisnexis.com/hottopics/Colorado/#">http://www.lexisnexis.com/hottopics/Colorado/#</a>		8/1/2012
Crime: Identity Theft	Statute	C.R.S. §18-5-902	<a href="http://www.lexisnexis.com/hottopics/Colorado/#">http://www.lexisnexis.com/hottopics/Colorado/#</a>		8/1/2012
Crime: Impersonating Public Officer	Statute	C.R.S. §18-8-113	<a href="http://www.lexisnexis.com/hottopics/Colorado/#">http://www.lexisnexis.com/hottopics/Colorado/#</a>		8/1/2012
Crime: Simulating Legal Process	Statute	C.R.S. §18-8-611	<a href="http://www.lexisnexis.com/hottopics/Colorado/#">http://www.lexisnexis.com/hottopics/Colorado/#</a>		8/1/2012
Crime: Slavery or Human Trafficking	Constitution	Const. Article II, Section 26; C.R.S. §18-3-503	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		8/1/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article V, Section 8 (internal)	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/1/2010
Franchises: Tax code	Statute	C.R.S. Title 39	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/2/2010
Franchises: Vehicle Code	Statute	C.R.S. Title 43	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	C.R.S. Title 24, Art. 4	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article II	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article II, Section 6	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article II, Section 1	<a href="http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://www.michie.com/colorado/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

#### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Brief Times Reporter			Breif Times Rptr	Court of Appeals
Brief Times Reporter			Brief Times Rptr.	Court of Appeals
Colorado Court of Appeals Reports	1891	1905	Color.App.	Court of Appeals
Colorado Lawyer			Colo.Law	Supreme Court
Colorado Lawyer			Color.Law.	Court of Appeals
Colorado Reports	1864		Colo.	Supreme Court
Pacific Reporter	1891	1905	P.	Court of Appeals
Pacific Reporter	1883		P., P.2d	Supreme Court

#### COURTS:

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
County Courts		15000	108		64	64		Const. Art. VI, Secs. 16-17; C.R.S. Title 13, Art. 6
CourtLink: <a href="http://www.courts.state.co.us/Courts/County/Choose.cfm">http://www.courts.state.co.us/Courts/County/Choose.cfm</a>								
Description: 64 counties. Handle civil cases under \$15,000, misdemeanors, traffic infractions, felony complaints (which may be sent to district court), protection orders, and small claims. County court decisions may be appealed to the district court.								

<b>Jurisdiction Name:</b>		<b>Colorado</b>					
Court of Appeals				8 yr.	22	22	C.R.S. Title 13, Art. 4
CourtLink:		<a href="http://www.courts.state.co.us/Courts/Court_Of_Appeals/Index.cfm">http://www.courts.state.co.us/Courts/Court_Of_Appeals/Index.cfm</a>					
Description:							
District Courts			154		22	22	Const. Art. VI, Secs. 9-12; C.R.S. Title 13, Art. 6
CourtLink:		<a href="http://www.courts.state.co.us/Courts/County/Choose.cfm">http://www.courts.state.co.us/Courts/County/Choose.cfm</a>					
Description:		Hear civil cases in any amount, as well as domestic relations, criminal, juvenile, probate, and mental health cases. District court decisions may be appealed to the Colorado Court of Appeals (in some cases directly to the Colorado Supreme Court).					
Municipal Courts							C.R.S. Title 13, Art. 10
CourtLink:							
Description:							
Supreme Court				10 yr.	1		Const. Art. VI, Secs. 2-8; C.R.S. Title 13, Art. 2
CourtLink:		<a href="http://www.courts.state.co.us/Courts/Supreme_Court/Index.cfm">http://www.courts.state.co.us/Courts/Supreme_Court/Index.cfm</a>					
Description:							
Water Courts					7		
CourtLink:							
Description:		Have exclusive jurisdiction over cases relating to the determination of water rights, use and administration of water, and all other water matters. There are seven water courts, one in each of the major river basins in Colorado.					

**TAX NOTICES:**

RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
DR4729			Request to file tax return

<b>Jurisdiction Name:</b> Connecticut			
Type:	State	IncomeTax?:	<input checked="" type="checkbox"/>
Abbreviation:	CT	Country:	United States
StatutesName:	Connecticut General Statutes	DateJoinedCountry:	1/9/1788
NumCounties:	8		
AreaCodes:	203 - 860		

**Jurisdiction General Information:**

Administrative code is not available online electronically.

**Jurisdiction Tax Information:**

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.ct.gov/">http://www.ct.gov/</a>
ConstitutionLink:	<a href="http://www.cslib.org/constitutionalamends/constitution.htm">http://www.cslib.org/constitutionalamends/constitution.htm</a>
StatutesLink:	<a href="http://www.cga.ct.gov/current/pub/titles.htm">http://www.cga.ct.gov/current/pub/titles.htm</a>
RegulationsLink:	<a href="http://www.sots.ct.gov/sots/cwp/view.asp?a=3184&amp;q=392272&amp;SOTSNav_GID=1849-regulations">http://www.sots.ct.gov/sots/cwp/view.asp?a=3184&amp;q=392272&amp;SOTSNav_GID=1849 - regulations</a>
RegisterLink:	
CourtsLink:	<a href="http://www.jud.state.ct.us/external/supapp/aro.htm">http://www.jud.state.ct.us/external/supapp/aro.htm</a>
CourtCivilRulesLink:	<a href="http://www.jud.ct.gov/Publications/PracticeBook/PB_2010.pdf">http://www.jud.ct.gov/Publications/PracticeBook/PB_2010.pdf</a>
CourtCriminalRulesLink:	<a href="http://www.jud.ct.gov/Publications/PracticeBook/PB_2010.pdf">http://www.jud.ct.gov/Publications/PracticeBook/PB_2010.pdf</a>
CourtAppelRulesLink:	<a href="http://www.jud.ct.gov/Publications/PracticeBook/PB_2010.pdf">http://www.jud.ct.gov/Publications/PracticeBook/PB_2010.pdf</a>
RulesOfEvidenceLink:	<a href="http://www.jud.ct.gov/Publications/code2000.pdf">http://www.jud.ct.gov/Publications/code2000.pdf</a>
UCCFilingsLink:	<a href="http://www.sots.state.ct.us/CommercialRecording/CRDform.html">http://www.sots.state.ct.us/CommercialRecording/CRDform.html</a>
AdminOfficeOfCourtsLink:	<a href="http://www.jud.ct.gov/">http://www.jud.ct.gov/</a>

**FRANCHISES:**

<b>Jurisdiction Name:</b>	<b>Connecticut</b>
TaxCodeTitle:	Title 12
TaxCodeLink:	<a href="http://www.cga.ct.gov/2009/pub/title12.htm">http://www.cga.ct.gov/2009/pub/title12.htm</a>
TaxRegTitle:	
TaxRegsLink:	
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	None
Tax-WithHldgExForm:	None
Tax-MainReturnForms:	Form 104
Tax-SubstW2Form:	None
Tax-RevenueAgency:	Connecticut Department of Revenue Services (CDOR)
RevenueDeptLink:	<a href="http://www.ct.gov/drs/">http://www.ct.gov/drs/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 14, Chapters 246 and 248
VehCodeLink:	<a href="http://www.cslib.org/">http://www.cslib.org/</a>
VehicleRegTitle:	
VehicleRegLink:	

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Connecticut Attorney General				
FullName:					
Address1:	55 Elm Street				
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City:	Hartford	State:	Connecticut	Zip:	06106
PhoneBusiness:	(860) 808-5318	PhoneFax:			
EmailAddr:					
WebSource:	<a href="http://www.ct.gov/ag/cwp/browse.asp?a=2224">http://www.ct.gov/ag/cwp/browse.asp?a=2224</a>				
DateLastUpdate:	3/25/2010 8:15:08 AM				

POCType:	Revenue Commissioner				
OrgName:	Connecticut Commisioner of Revenue				
FullName:					
Address1:	25 Sigourney St Ste 2				
Address2:					
City:	Hartford	State:	Connecticut	Zip:	06106-5032
PhoneBusiness:	860-297-5962	PhoneFax:			
EmailAddr:					
WebSource:	<a href="http://www.ct.gov/drs/cwp/view.asp?a=1456&amp;q=450296">http://www.ct.gov/drs/cwp/view.asp?a=1456&amp;q=450296</a>				
DateLastUpdate:	3/25/2010 8:18:22 AM				

Jurisdiction Name: Connecticut					
POCType:	Secretary of State				
OrgName:	Connecticut Secretary of State				
FullName:					
Address1:	210 Capitol Avenue, Suite 104				
Address2:					
City:	Hartford	State:	Connecticu	Zip:	06106
PhoneBusiness:	860-509-6200	PhoneFax:	860-509-6209		
EmailAddr:					
WebSource:	<a href="http://www.ct.gov/sots/cwp/view.asp?a=3&amp;q=415814">http://www.ct.gov/sots/cwp/view.asp?a=3&amp;q=415814</a>				
DateLastUpdate:	3/24/2010 8:22:21 PM				
POCType:	Governor				
OrgName:	Governor of Connecticut				
FullName:					
Address1:	State Capitol				
Address2:	210 Capitol Avenue				
City:	Hartford	State:	Connecticut	Zip:	06106
PhoneBusiness:	860-566-4840	PhoneFax:			
EmailAddr:	mailto:Governor.Rell@ct.gov				
WebSource:	<a href="http://www.ct.gov/governorrell/cwp/view.asp?a=1317&amp;q=257276">http://www.ct.gov/governorrell/cwp/view.asp?a=1317&amp;q=257276</a>				
DateLastUpdate:	3/25/2010 8:13:44 AM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article 5	<a href="http://www.cslib.org/constitution/nalamends/constitution.htm#">http://www.cslib.org/constitution/nalamends/constitution.htm#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Practice Book, Section 10-54	<a href="http://www.jud.ct.gov/Publications/PracticeBook/PB_2010.pdf#">http://www.jud.ct.gov/Publications/PracticeBook/PB_2010.pdf#</a>		4/1/2010
Court: Declaratory judgment act	Statute	C.G.S.A. § 4-175 to 4-176	<a href="http://www.jud.ct.gov/Publications/PracticeBook/PB1.pdf#page=233#">http://www.jud.ct.gov/Publications/PracticeBook/PB1.pdf#page=233#</a>	Supreme Court Practice Book 17-54	4/2/2010
Court: Default Judgment	Court Rule	Practice Book, Section 17-32	<a href="http://www.jud.ct.gov/Publications/PracticeBook/PB_2010.pdf#">http://www.jud.ct.gov/Publications/PracticeBook/PB_2010.pdf#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	C.G.S.A. §§ 52-604 to 52-609.	<a href="http://www.cga.ct.gov/2009/pub/chap928.htm#">http://www.cga.ct.gov/2009/pub/chap928.htm#</a>		4/2/2010
Court: Long arm statute	Statute	C.G.S.A. § 52-59b	<a href="http://www.cga.ct.gov/2009/pub/chap896.htm#">http://www.cga.ct.gov/2009/pub/chap896.htm#</a>		4/2/2010
Court: Mandamus action	Statute	C.G.S.A. Title 52, Chapter 918	<a href="http://www.cga.ct.gov/2009/pub/title52.htm#">http://www.cga.ct.gov/2009/pub/title52.htm#</a>		4/1/2010
Court: Removal to Federal Court	Court Rule	Practice Book, Chapter 12	<a href="http://www.jud.ct.gov/Publications/PracticeBook/PB_2010.pdf#">http://www.jud.ct.gov/Publications/PracticeBook/PB_2010.pdf#</a>		4/1/2010
Court: Rules of Civil Procedure	Statute	Practice Book, Chapt. 8 to 24	<a href="http://www.jud.ct.gov/Publications/PracticeBook/PB_2010.pdf#">http://www.jud.ct.gov/Publications/PracticeBook/PB_2010.pdf#</a>		4/5/2010
Court: Rules of Evidence	Court Rule	Code of Evidence	<a href="http://www.jud.ct.gov/Publications/code2000.pdf#">http://www.jud.ct.gov/Publications/code2000.pdf#</a>		4/1/2010
Crime: Bribing a Juror	Statute	C.G.S.A. § 53a-152	<a href="http://www.cga.ct.gov/current/pub/chap952.htm#Sec53a-154.htm#">http://www.cga.ct.gov/current/pub/chap952.htm#Sec53a-154.htm#</a>		8/5/2012



Jurisdiction Name: Connecticut					
Crime: Coercion	Statute	C.G.S.A. § 53-37b	<a href="http://www.cga.ct.gov/current/pub/chap939.htm#Sec53-40.htm#">http://www.cga.ct.gov/current/pub/chap939.htm#Sec53-40.htm#</a>	Deprivation of a person's equal rights and privileges by force or threat.	8/3/2012
Crime: Extortion	Statute	C.G.S.A. § 53a-122(a)(1)	<a href="http://www.cga.ct.gov/current/pub/chap952.htm#Sec53a-122.htm#">http://www.cga.ct.gov/current/pub/chap952.htm#Sec53a-122.htm#</a>	Grand larceny	8/5/2012
Crime: False Personation	Statute	C.G.S.A. § 53a-130	<a href="http://www.cga.ct.gov/2009/pub/chap952.htm#Sec53a-130.htm#">http://www.cga.ct.gov/2009/pub/chap952.htm#Sec53a-130.htm#</a>	General impersonation	4/3/2010
Crime: Harassment	Statute	C.G.S.A. § 53a-182b	<a href="http://www.cga.ct.gov/current/pub/chap952.htm#Sec53a-182b.htm#">http://www.cga.ct.gov/current/pub/chap952.htm#Sec53a-182b.htm#</a>		8/5/2012
Crime: Identity Theft	Statute	C.G.S.A. § 53a-129a to 53a-129c	<a href="http://www.cga.ct.gov/2009/pub/chap952.htm#Sec53a-130.htm#">http://www.cga.ct.gov/2009/pub/chap952.htm#Sec53a-130.htm#</a>		4/2/2010
Crime: Larceny	Statute	C.G.S.A. § 53a-119	<a href="http://www.cga.ct.gov/current/pub/chap952.htm#Sec53a-119.htm#">http://www.cga.ct.gov/current/pub/chap952.htm#Sec53a-119.htm#</a>		8/3/2012
Crime: Nonconsensual Recording	Statute	C.G.S.A. § 52-570d and 53a-189	<a href="http://www.cga.ct.gov/current/pub/chap925.htm#Sec52-570d.htm#">http://www.cga.ct.gov/current/pub/chap925.htm#Sec52-570d.htm#</a>	Two party state.	8/3/2012
Crime: Perjury	Statute	C.G.S.A. §§ 53a-156	<a href="http://www.cga.ct.gov/2009/pub/chap942.htm#">http://www.cga.ct.gov/2009/pub/chap942.htm#</a>		8/3/2012
Crime: Slavery or Human Trafficking	Statute	C.G.S.A. § 53a-192a	<a href="http://www.cga.ct.gov/current/pub/chap952.htm#Sec53a-192a.htm#">http://www.cga.ct.gov/current/pub/chap952.htm#Sec53a-192a.htm#</a>		8/5/2012
Crime: Tampering with a Witness	Statute	C.G.S.A. § 52a-151	<a href="http://www.cga.ct.gov/current/pub/chap952.htm#Sec53a-151.htm#">http://www.cga.ct.gov/current/pub/chap952.htm#Sec53a-151.htm#</a>		8/3/2012
Crime: Tampering with Public Records	Statute	C.G.S.A. § 53-153	<a href="http://www.cga.ct.gov/current/pub/chap942.htm#">http://www.cga.ct.gov/current/pub/chap942.htm#</a>		8/5/2012
Crime: Terrorism	Statute	C.G.S.A. § 53a-300	<a href="http://www.cga.ct.gov/current/pub/chap952.htm#Sec53a-300.htm#">http://www.cga.ct.gov/current/pub/chap952.htm#Sec53a-300.htm#</a>		8/3/2012
Crime: Theft of Services	Statute	C.G.S.A. § 53a-120	<a href="http://www.cga.ct.gov/current/pub/chap952.htm#Sec53a-120.htm#">http://www.cga.ct.gov/current/pub/chap952.htm#Sec53a-120.htm#</a>		8/5/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article 1, Section 11 (internal)	<a href="http://www.cslib.org/constitution/nalamends/constitution.htm#">http://www.cslib.org/constitution/nalamends/constitution.htm#</a>		4/2/2010
Franchises: Tax code	Statute	C.G.S.A. Title 12	<a href="http://www.cga.ct.gov/2009/pub/title12.htm#">http://www.cga.ct.gov/2009/pub/title12.htm#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	C.G.S.A. Title 4, Chapt. 54	<a href="http://www.cga.ct.gov/2009/pub/chap054.htm#">http://www.cga.ct.gov/2009/pub/chap054.htm#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article 1	<a href="http://www.cslib.org/constitution/nalamends/constitution.htm#">http://www.cslib.org/constitution/nalamends/constitution.htm#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article 1, Section 1	<a href="http://www.cslib.org/constitution/nalamends/constitution.htm#">http://www.cslib.org/constitution/nalamends/constitution.htm#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article 1, Section 2	<a href="http://www.cslib.org/constitution/nalamends/constitution.htm#">http://www.cslib.org/constitution/nalamends/constitution.htm#</a>		4/1/2010
Uniform Commercial Code (UCC)	Statute	C.G.S.A. Title 42a	<a href="http://www.cga.ct.gov/2009/pub/titles.htm#">http://www.cga.ct.gov/2009/pub/titles.htm#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

#### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Atlantic Reporter	1885		A., A.2d	Supreme Court
Atlantic Reporter	1883		A.2d	Appellate Court
Atlantic Reporter	1954		A.2d	Superior Court
Atlantic Reporter	1961	1974	A.2d	Circuit Court
Connecticut Appellate Reports	1983		Conn.App.	Appellate Court

Jurisdiction Name: Connecticut				
Connecticut Circuit Court Reports	1961	1974	Conn.Cir.Ct.	Circuit Court
Connecticut Law Reporter			Conn.L.Rptr.	Superior Court
Connecticut Reports	1814		Conn.	Supreme Court
Connecticut Superior Court Reports			Conn.Super.Ct.	Superior Court
Connecticut Supplement	1935		Conn.Supp.	Superior Court
Day	1802	1813	Day	Supreme Court
Kirby	1785	1789	Kirby	Supreme Court
Root	1789	1798	Root	Supreme Court

**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Appellate Court			9		3			
CourtLink: <a href="http://www.jud.ct.gov/external/supapp/appellate.htm">http://www.jud.ct.gov/external/supapp/appellate.htm</a>								
Description:								
Court of Common Pleas								G.S. Title 51, Chap. 881
CourtLink:								
Description:								
Probate Court								
CourtLink: <a href="http://www.jud.ct.gov/probate/Default.htm">http://www.jud.ct.gov/probate/Default.htm</a>								
Description:								
Superior Court			185		15			G.S. Title 51, Chap. 882
CourtLink: <a href="http://www.jud.ct.gov/external/super/default.htm">http://www.jud.ct.gov/external/super/default.htm</a>								
Description:								
Supreme Court			7	1				Const. Art. 5, Sect. 1;G.S. Title 51, Chap. 883
CourtLink: <a href="http://www.jud.ct.gov/external/supapp/">http://www.jud.ct.gov/external/supapp/</a>								
Description:								

**TAX NOTICES:**

<b>Jurisdiction Name:</b>		<b>Delaware</b>	
Type:	State	IncomeTax?:	<input checked="" type="checkbox"/>
Abbreviation:	DE	Country:	United States
StatutesName:	Delaware Code (D.C.)	DateJoinedCountry:	12/7/1787
NumCounties:	3		
AreaCodes:	302		

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://delaware.gov/">http://delaware.gov/</a>
ConstitutionLink:	<a href="http://www.state.de.us/facts/constit/welcome.htm">http://www.state.de.us/facts/constit/welcome.htm</a>
StatutesLink:	<a href="http://delcode.delaware.gov/">http://delcode.delaware.gov/</a>
RegulationsLink:	<a href="http://regulations.delaware.gov/AdminCode/">http://regulations.delaware.gov/AdminCode/</a>
RegisterLink:	
CourtsLink:	<a href="http://www.findlaw.com/11stategov/de/deca.html">http://www.findlaw.com/11stategov/de/deca.html</a>
CourtCivilRulesLink:	<a href="http://courts.delaware.gov/rules/">http://courts.delaware.gov/rules/</a>
CourtCriminalRulesLink:	<a href="http://courts.delaware.gov/rules/">http://courts.delaware.gov/rules/</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://courts.delaware.gov/Rules/?uniform_rules.pdf">http://courts.delaware.gov/Rules/?uniform_rules.pdf</a>
UCCFilingsLink:	<a href="http://www.state.de.us/corp/ucc.shtml">http://www.state.de.us/corp/ucc.shtml</a>
AdminOfficeOfCourtsLink:	<a href="http://courts.delaware.gov/">http://courts.delaware.gov/</a>

**FRANCHISES:**

TaxCodeTitle:	Title 30
TaxCodeLink:	<a href="http://delcode.delaware.gov/title30/index.shtml - TopOfPage">http://delcode.delaware.gov/title30/index.shtml - TopOfPage</a>
TaxRegTitle:	Title 5
TaxRegsLink:	<a href="http://regulations.delaware.gov/AdminCode/title5/1100/index.shtml - TopOfPage">http://regulations.delaware.gov/AdminCode/title5/1100/index.shtml - TopOfPage</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	None
Tax-WithHldgExForm:	None
Tax-MainReturnForms:	Form 200-01: Residents; Form 200-02: Nonresidents
Tax-SubstW2Form:	None
Tax-RevenueAgency:	Delaware Division of Revenue (DDR)
RevenueDeptLink:	<a href="http://www.state.de.us/revenue/default.shtml">http://www.state.de.us/revenue/default.shtml</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 21
VehCodeLink:	<a href="http://delcode.delaware.gov/title21/index.shtml - TopOfPage">http://delcode.delaware.gov/title21/index.shtml - TopOfPage</a>
VehicleRegTitle:	Title 2, Sections 2100-2500
VehicleRegLink:	<a href="http://regulations.delaware.gov/AdminCode/title2/2000/index.shtml - TopOfPage">http://regulations.delaware.gov/AdminCode/title2/2000/index.shtml - TopOfPage</a>

**Jurisdiction Name: Delaware**For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Delaware Attorney General				
FullName:					
Address1:	102 W. Water Street				
Address2:					
City:	Dover	State:	Delaware	Zip:	19904
PhoneBusiness:	(302) 739-7641	PhoneFax:	(302) 739-7652		
EmailAddr:	mailto:Attorney.General@State.DE.US				
WebSource:	<a href="http://attorneygeneral.delaware.gov/office/contact.shtml">http://attorneygeneral.delaware.gov/office/contact.shtml</a>				
DateLastUpdate:	3/25/2010 8:48:30 AM				

POCType:	Secretary of State				
OrgName:	Delaware Secretary of State				
FullName:					
Address1:	401 Federal St., Suite				
Address2:					
City:	Dover	State:	Delaware	Zip:	19801
PhoneBusiness:		PhoneFax:			
EmailAddr:					
WebSource:	<a href="http://sos.delaware.gov/location.shtml">http://sos.delaware.gov/location.shtml</a>				
DateLastUpdate:	3/24/2010 8:28:05 PM				

POCType:	Governor				
OrgName:	Governor of Delaware				
FullName:					
Address1:	Tatnall Building				
Address2:	William Penn Street, 2nd Fl.				
City:	Dover	State:	Delaware	Zip:	19901
PhoneBusiness:	(302) 744-4101	PhoneFax:	(302) 739-2775		
EmailAddr:	<a href="http://smu.governor.delaware.gov/cgi-bin/mail.php?contact">http://smu.governor.delaware.gov/cgi-bin/mail.php?contact</a>				
WebSource:	<a href="http://governor.delaware.gov/">http://governor.delaware.gov/</a>				
DateLastUpdate:	3/25/2010 8:46:05 AM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article 4	<a href="http://www.state.de.us/facts/constit/welcome.htm#">http://www.state.de.us/facts/constit/welcome.htm#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 13	<a href="http://courts.delaware.gov/forms/download.aspx?id=39348#">http://courts.delaware.gov/forms/download.aspx?id=39348#</a>		4/1/2010
Court: Declaratory judgment act	Statute	D.C. Title 10, Chapter 65	<a href="http://delcode.delaware.gov/title10/index.shtml#TopOfPage#">http://delcode.delaware.gov/title10/index.shtml#TopOfPage#</a>		4/1/2010

<b>Jurisdiction Name: Delaware</b>					
Court: Default Judgment	Court Rule	Rule of Civil Procedure 55	<a href="http://courts.delaware.gov/form/download.aspx?id=39348#">http://courts.delaware.gov/form/download.aspx?id=39348#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 8(d)	<a href="http://courts.delaware.gov/form/download.aspx?id=39348#">http://courts.delaware.gov/form/download.aspx?id=39348#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	10 Del. C. § 4784(a), 4801.	<a href="http://delcode.delaware.gov/title10/c047/sc05/index.shtml#">http://delcode.delaware.gov/title10/c047/sc05/index.shtml#</a>		4/2/2010
Court: Long arm statute	Statute	10 De.C. § 3104	<a href="http://delcode.delaware.gov/title10/c031/index.shtml#">http://delcode.delaware.gov/title10/c031/index.shtml#</a>		4/2/2010
Court: Rules of Civil Procedure	Court Rule	Superior Court Civil Rules; Justice of the Peace Court Civil Rules; Court of Common Pleas Civil Rules	<a href="http://courts.delaware.gov/rules/#">http://courts.delaware.gov/rules/#</a>		4/6/2010
Court: Rules of Evidence	Court Rule	Uniform Rules of Evidence	<a href="http://courts.delaware.gov/Rule/s/?uniform_rules.pdf#">http://courts.delaware.gov/Rule/s/?uniform_rules.pdf#</a>		4/1/2010
Crime: Coercion	Statute	D.C. Title 11, Section 791	<a href="http://delcode.delaware.gov/title11/c005/sc02/index.shtml#">http://delcode.delaware.gov/title11/c005/sc02/index.shtml#</a>		8/3/2012
Crime: Extortion	Statute	D.C. Title 11, Chapter 846	<a href="http://delcode.delaware.gov/title11/c005/sc03/index.shtml#">http://delcode.delaware.gov/title11/c005/sc03/index.shtml#</a>		8/3/2012
Crime: False Personation	Statute	D.C. Title 11, Section 907	<a href="http://delcode.delaware.gov/title11/c005/sc03/index.shtml#">http://delcode.delaware.gov/title11/c005/sc03/index.shtml#</a>		8/3/2012
Crime: Identity Theft	Statute	D.C. Title 11, Section 854	<a href="http://delcode.delaware.gov/title11/c005/sc03/index.shtml#">http://delcode.delaware.gov/title11/c005/sc03/index.shtml#</a>		4/1/2010
Crime: Impersonating Public Officer	Statute	D.C. Title 11, Section 907(3)	<a href="http://delcode.delaware.gov/title11/c005/sc03/index.shtml#">http://delcode.delaware.gov/title11/c005/sc03/index.shtml#</a>		4/1/2010
Crime: Nonconsensual Recording	Statute	D.C. Title 11, Section 1335	<a href="http://delcode.delaware.gov/title11/c005/sc07/index.shtml#">http://delcode.delaware.gov/title11/c005/sc07/index.shtml#</a>		8/3/2012
Crime: Perjury	Statute	D.C. Title 11, Section 1221-1223	<a href="http://delcode.delaware.gov/title11/c005/sc06/index.shtml#">http://delcode.delaware.gov/title11/c005/sc06/index.shtml#</a>		8/3/2012
Crime: Receiving Stolen Property	Statute	11 De.C. § 851	<a href="http://delcode.delaware.gov/title11/c005/sc03/index.shtml#">http://delcode.delaware.gov/title11/c005/sc03/index.shtml#</a>		8/3/2012
Crime: Slavery or Human Trafficking	Statute	D.C. Title 11, Section 787	<a href="http://delcode.delaware.gov/title11/c005/sc02/index.shtml#">http://delcode.delaware.gov/title11/c005/sc02/index.shtml#</a>		8/3/2012
Crime: Tampering with a Witness	Statute	D.C. Title 11, Section 1263	<a href="http://delcode.delaware.gov/title11/c005/sc06/index.shtml#">http://delcode.delaware.gov/title11/c005/sc06/index.shtml#</a>		8/3/2012
Crime: Tampering with Public Records	Statute	D.C. Title 11, Section 876	<a href="http://delcode.delaware.gov/title11/c005/sc03/index.shtml#">http://delcode.delaware.gov/title11/c005/sc03/index.shtml#</a>		8/3/2012
Crime: Terrorism	Statute	D.C. Title 11, Section 621, 1240	<a href="http://delcode.delaware.gov/title11/c005/sc02/index.shtml#">http://delcode.delaware.gov/title11/c005/sc02/index.shtml#</a>	Terroristic threatening	8/3/2012
Crime: Theft by Deception	Statute	D.C. Title 11, Section 843	<a href="http://delcode.delaware.gov/title11/c005/sc03/index.shtml#">http://delcode.delaware.gov/title11/c005/sc03/index.shtml#</a>		8/3/2012
Crime: Theft of Services	Statute	D.C. Title 11, Section 845	<a href="http://delcode.delaware.gov/title11/c005/sc03/index.shtml#">http://delcode.delaware.gov/title11/c005/sc03/index.shtml#</a>		8/3/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article 1, Section 19	<a href="http://www.state.de.us/facts/constit/welcome.htm#">http://www.state.de.us/facts/constit/welcome.htm#</a>		4/1/2010
Franchises: Tax code	Statute	D.C. Title 30	<a href="http://delcode.delaware.gov/title30/index.shtml#TopOfPage#">http://delcode.delaware.gov/title30/index.shtml#TopOfPage#</a>		4/2/2010
Franchises: Vehicle Code	Statute	D.C. Title 21	<a href="http://delcode.delaware.gov/title21/index.shtml#TopOfPage#">http://delcode.delaware.gov/title21/index.shtml#TopOfPage#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	D.C. Title 29, Chapt. 101	<a href="http://delcode.delaware.gov/title29/c101/index.shtml#">http://delcode.delaware.gov/title29/c101/index.shtml#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://www.state.de.us/facts/constit/welcome.htm#">http://www.state.de.us/facts/constit/welcome.htm#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Preamble	<a href="http://www.state.de.us/facts/constit/welcome.htm#">http://www.state.de.us/facts/constit/welcome.htm#</a>		4/2/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

## Jurisdiction Name: Delaware

## COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
31 Del. To 59 Del.	1920	1966	Del.	Supreme Court
Atlantic Reporter	1886		A., A.2d	Supreme Court
Atlantic Reporter	1886		A., A.2d	Court of Chancery
Atlantic Reporter	1951		A.2d	Superior Court
Delaware Cases	1792	1830	Del.Cas.	Supreme Court
Delaware Chancery Reports	1814	1968	Del.Ch.	Court of Chancery
Delaware Reports: Boyce	1909	1920	24 De. (1 Boyce)	Supreme Court
Delaware Reports: Harrington	1832	1855	1 Del. (1 Harr.)	Supreme Court
Delaware Reports: Houston	1855	1893	6 De. (1 Hopust.)	Supreme Court
Delaware Reports: Marvel	1893	1897	15 Del. (1 Marv.)	Supreme Court
Delaware Reports: Pennewill	1897	1909	17 Del. (1 Penne.)	Supreme Court

## COURTS:

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Court of Chancery			7	12 yr apt.	1			Const. Art. IV, Secs. 1; D.C. Title 10, Chapt. 3
CourtLink: <a href="http://courts.delaware.gov/Courts/Court%20of%20Chancery/">http://courts.delaware.gov/Courts/Court%20of%20Chancery/</a>								
Description: The Court of Chancery has jurisdiction to hear and determine all matters and causes in equity. The general equity jurisdiction of the Court is measured in terms of the general equity jurisdiction of the High Court of Chancery of Great Britain as it existed prior to the separation of the American colonies. The General Assembly may confer upon the Court of Chancery additional statutory jurisdiction. In today's practice, the litigation in the Court of Chancery consists largely of corporate matters, trusts, estates, and other fiduciary matters, disputes involving the purchase and sale of land, questions of title to real estate, and commercial and contractual matters in general. When issues of fact to be tried by a jury arise, the Court of Chancery may order such facts to trial by issues at the Bar of the Superior Court (10 Del. C., 369).								
Court of Common Pleas			9	12 yr apt.	3		<a href="http://courts.delaware.gov/efiling/index.htm#">http://courts.delaware.gov/efiling/index.htm#</a>	D.C. Title 10, Chapt. 13
CourtLink: <a href="http://courts.delaware.gov/Courts/Court%20of%20Common%20Pleas/">http://courts.delaware.gov/Courts/Court%20of%20Common%20Pleas/</a>								
Description: The Court of Common Pleas has jurisdiction in civil cases where the amount in controversy, exclusive of interest, does not exceed \$50,000. In criminal cases, the Court of Common Pleas handles all misdemeanors occurring in the State except certain drug-related offenses and traffic offenses. Appeals may be taken to the Superior Court. The Court is also responsible for all preliminary hearings in felony cases.								
Family Court			16		3			D.C. Title 10, Chapt. 9
CourtLink: <a href="http://courts.delaware.gov/Courts/Family%20Court/">http://courts.delaware.gov/Courts/Family%20Court/</a>								
Description: The Family Court has extensive jurisdiction over virtually all family and juvenile matters. All civil appeals, including those relating to juvenile delinquency, go directly to the Supreme Court while criminal cases are appealed to the Superior Court.								
Justice of the Peace Court							<a href="http://courts.delaware.gov/efiling/index.htm#">http://courts.delaware.gov/efiling/index.htm#</a>	D.C. Title 10, Chapt. 28
CourtLink: <a href="http://courts.delaware.gov/Courts/Justice%20of%20the%20Peace%20Court/">http://courts.delaware.gov/Courts/Justice%20of%20the%20Peace%20Court/</a>								
Description: The Justice of the Peace Court, the initial entry level into the court system for most citizens, has jurisdiction over civil cases in which the disputed amount is less than \$15,000. In criminal cases, the Justice of the Peace Court hears certain misdemeanors and most motor vehicle cases (excluding felonies) and the Justices of the Peace may act as committing magistrates for all crimes. All permissible appeals are to the Court of Common Pleas, with the exception of findings of juvenile delinquency for contempt of court related to truancy proceedings which may be appealed to Family Court.								
Municipal Court								D.C. Title 10, Chapt. 17
CourtLink: <a href="http://courts.delaware.gov/Courts/Municipal%20Court/">http://courts.delaware.gov/Courts/Municipal%20Court/</a>								
Description:								
Orphan's Court								Const. Art. IV, Secs. 1,9
CourtLink: <a href="http://courts.delaware.gov/Courts/Orphan%20Court/">http://courts.delaware.gov/Courts/Orphan%20Court/</a>								
Description:								

Jurisdiction Name:		Delaware						
Superior Court			20		3		<a href="http://courts.delaware.gov/Courts/Superior%20Court/eLitigation/?tech_efile.htm#">http://courts.delaware.gov/Courts/Superior%20Court/eLitigation/?tech_efile.htm#</a>	Const. Art. IV, Secs. 1, 7
CourtLink:		<a href="http://courts.delaware.gov/Courts/Superior%20Court/">http://courts.delaware.gov/Courts/Superior%20Court/</a>						
Description:		The Superior Court, the State's court of general jurisdiction, has original jurisdiction over criminal and civil cases except equity cases. The Court has exclusive jurisdiction over felonies and almost all drug offenses. In civil matters, the Court's authority to award damages is not subject to a monetary maximum. The Superior Court also serves as an intermediate appellate court by hearing appeals on the record from the Court of Common Pleas, the Family Court (in criminal cases), and a number of administrative agencies. Appeals from the Superior Court may be taken to the Supreme Court.						
Supreme Court			5	12 yr apt.				Const. Art. IV, Secs. 1, 11
CourtLink:		<a href="http://courts.delaware.gov/Courts/Supreme%20Court/">http://courts.delaware.gov/Courts/Supreme%20Court/</a>						
Description:		The Supreme Court is the State's appellate court which receives direct appeals from the Court of Chancery, the Superior Court, and the Family Court. As administrative head of the courts, the Chief Justice of the Supreme Court, in consultation with the other justices, sets administrative policy for the court system.						

**TAX NOTICES:**

<b>Jurisdiction Name:</b>		<b>District of Columbia</b>	
Type:	State	IncomeTax?:	<input checked="" type="checkbox"/>
Abbreviation:	DC	Country:	United States
StatutesName:	D.C. Code	DateJoinedCountry:	
NumCounties:			
AreaCodes:			

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.dc.gov/">http://www.dc.gov/</a>
ConstitutionLink:	<a href="http://weblinks.westlaw.com/toc/default.aspx?Abbr=dc%2Ddst%2Dweb&amp;Action=expandtree&amp;AP=N1B0287D0913011DBA2F4F7F5ABD6B58F&amp;ItemKey=N1B0287D0913011DBA2F4F7F5ABD6B58F&amp;RP=%2Ftoc%2Fdefault%2Ewl&amp;Service=TOC&amp;RS=WEBL10.03&amp;VR=2.0&amp;SPa=dcc-1000&amp;fragment=N1B0287D0913011DBA2F4F7F5ABD6B58F">http://weblinks.westlaw.com/toc/default.aspx?Abbr=dc%2Ddst%2Dweb&amp;Action=expandtree&amp;AP=N1B0287D0913011DBA2F4F7F5ABD6B58F&amp;ItemKey=N1B0287D0913011DBA2F4F7F5ABD6B58F&amp;RP=%2Ftoc%2Fdefault%2Ewl&amp;Service=TOC&amp;RS=WEBL10.03&amp;VR=2.0&amp;SPa=dcc-1000&amp;fragment=N1B0287D0913011DBA2F4F7F5ABD6B58F</a>
StatutesLink:	<a href="http://government.westlaw.com/linkedslice/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000">http://government.westlaw.com/linkedslice/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000</a>
RegulationsLink:	<a href="http://www.dcregs.org/">http://www.dcregs.org/</a>
RegisterLink:	<a href="http://www.dcregs.org/">http://www.dcregs.org/</a>
CourtsLink:	<a href="http://www.findlaw.com/11stategov/dc/courts.html">http://www.findlaw.com/11stategov/dc/courts.html</a>
CourtCivilRulesLink:	
CourtCriminalRulesLink:	
CourtAppelRulesLink:	
RulesOfEvidenceLink:	
UCCFilingsLink:	<a href="http://www.landata.com/UCC/">http://www.landata.com/UCC/</a>
AdminOfficeOfCourtsLink:	<a href="http://www.dccourts.gov/dccourts/index.jsp">http://www.dccourts.gov/dccourts/index.jsp</a>

**FRANCHISES:**



<b>Jurisdiction Name:</b> <b>District of Columbia</b>	
TaxCodeTitle:	Title 47
TaxCodeLink:	<a href="http://government.westlaw.com/linkedslice/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000">http://government.westlaw.com/linkedslice/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000</a>
TaxRegTitle:	Title 9
TaxRegsLink:	<a href="http://www.dcregs.org/Gateway/TitleHome.aspx?TitleNumber=9">http://www.dcregs.org/Gateway/TitleHome.aspx?TitleNumber=9</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	
RevenueDeptLink:	<a href="http://www.irs.gov/">http://www.irs.gov/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 50
VehCodeLink:	<a href="http://www.abfa.com/dcdocs/regndx.htm">http://www.abfa.com/dcdocs/regndx.htm</a>
VehicleRegTitle:	Title 18
VehicleRegLink:	<a href="http://www.dcregs.org/Gateway/TitleHome.aspx?TitleNumber=18">http://www.dcregs.org/Gateway/TitleHome.aspx?TitleNumber=18</a>

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Counterclaim authority	Statute	D.C. Code, Title 13, Chapt. 5	<a href="http://government.westlaw.com/linkedslice/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#">http://government.westlaw.com/linkedslice/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#</a>		4/3/2010
Court: Declaratory judgment act	Statute	Superior Court Rule 57	<a href="http://government.westlaw.com/linkedslice/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#">http://government.westlaw.com/linkedslice/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#</a>		4/3/2010
Court: Foreign Judgment Act	Statute	D.C.Code § 15-352 (2001).	<a href="http://government.westlaw.com/linkedslice/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#">http://government.westlaw.com/linkedslice/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#</a>		4/3/2010

<b>Jurisdiction Name: District of Columbia</b>					
Court: Long arm statute	Statute	D.C. Code § 13-423 (2003)	<a href="http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#">http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#</a>		4/3/2010
Court: Rules of Civil Procedure	Statute	D.C. Code, Title 13; Superior Court Rules of Civil Procedure; Federal Rules of Civil Procedure	<a href="http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#">http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#</a>		4/3/2010
Crime: False Personation	Statute	D.C. Code § 22-1403	<a href="http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#">http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#</a>		4/3/2010
Crime: Impersonating Public Officer	Statute	D.C. Code § 22-1404	<a href="http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#">http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#</a>		4/3/2010
Crime: Slavery or Human Trafficking	Constitution	Const. Art. 1, Section 18	<a href="http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#">http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#</a>		4/3/2010
Franchises: Dual Office Prohibition	Constitution	Const. of D.C., Article IV, Sect. 4(B) (judges); Art. III, Sect. 4(D) (governor)	<a href="http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#">http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#</a>		4/3/2010
Franchises: Tax code	Statute	Division VIII, Title 47	<a href="http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#">http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#</a>		4/3/2010
Franchises: Vehicle Code	Statute	Division VIII, Title 50	<a href="http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#">http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#</a>		4/3/2010
Government: Abolition of sovereign immunity	Constitution	Const. Article I, Sect. 17	<a href="http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#">http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#</a>		4/3/2010
Government: Administrative Proc. Act	Statute	D.C. Code, Title 2, Chapt. 5	<a href="http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#">http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#">http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#</a>		4/3/2010
Rights: Equal Protection	Constitution	Const. Article I, Section 110	<a href="http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#">http://government.westlaw.com/linkedslce/default.asp?rs=gvt1.0&amp;vr=2.0&amp;sp=dcc-1000#</a>		4/3/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

#### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Appeal Cases, District of Columbia	1893	1941	App.D.C.	United States Court of Appeals for the District of Columbia
Atlantic Reporter	1943		A.2d	Court of Appeals
District of Columbia Reports: Cranch	1801	1841	1 D.C. (1 Cranch)	United States Court of Appeals for the District of Columbia
District of Columbia Reports: MacArthur	1873	1879	8 D.C. (1 MacArth.)	United States Court of Appeals for the District of Columbia
District of Columbia Reports: MacArthur and Mackey	1879	1880	11 D.C. (MacArth. & M.)	United States Court of Appeals for the District of Columbia
District of Columbia Reports: Mackey	1880	1892	12 D.C. (1 Mackety)	United States Court of Appeals for the District of Columbia
District of Columbia Reports: Mackey	1863	1872	6 D.C. (1 Mackey)	United States Court of Appeals for the District of Columbia
District of Columbia Reports: Tucker and Clephane	1892	1893	21 D.C. (Tuck.& Cl.)	United States Court of Appeals for the District of Columbia
Federal Reporter	1919		F., F.2d, F.3d	United States Court of Appeals for the District of Columbia
Hayward & Hazelton	1841	1862	Hay. & Haz.	United States Court of Appeals for the District of Columbia
United States Court of Appeals Reports	1941		U.S.App.D.C.	United States Court of Appeals for the District of Columbia

#### COURTS:

Jurisdiction Name: District of Columbia								
CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Court of Appeals			9		1			
CourtLink: <a href="http://www.dcappeals.gov/dccourts/appeals/index.jsp">http://www.dcappeals.gov/dccourts/appeals/index.jsp</a>								
Description:								
Superior Court			62		1			
CourtLink: <a href="http://www.dccourts.gov/dccourts/superior/index.jsp">http://www.dccourts.gov/dccourts/superior/index.jsp</a>								
Description:								

**TAX NOTICES:**

<b>Jurisdiction Name:</b>		<b>Florida</b>	
Type:	State	IncomeTax?:	<input type="checkbox"/>
Abbreviation:	FL	Country:	United States
StatutesName:	Florida Statutes	DateJoinedCountry:	3/3/1845
NumCounties:	67		
AreaCodes:	305 321 352 386 407 561 727 754 772 786 813 850 863 904 941 954		

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.myflorida.com/">http://www.myflorida.com/</a>
ConstitutionLink:	<a href="http://leg.state.fl.us/Statutes/index.cfm?Mode=Constitution&amp;Submenu=3&amp;Tab=statutes&amp;CFID=144462068&amp;CFTOKEN=21398288">http://leg.state.fl.us/Statutes/index.cfm?Mode=Constitution&amp;Submenu=3&amp;Tab=statutes&amp;CFID=144462068&amp;CFTOKEN=21398288</a>
StatutesLink:	<a href="http://www.leg.state.fl.us/Statutes/index.cfm">http://www.leg.state.fl.us/Statutes/index.cfm</a>
RegulationsLink:	<a href="https://www.flrules.org/Default.asp">https://www.flrules.org/Default.asp</a>
RegisterLink:	
CourtsLink:	<a href="http://www.findlaw.com/11stategov/fl/flca.html">http://www.findlaw.com/11stategov/fl/flca.html</a>
CourtCivilRulesLink:	<a href="http://www.floridabar.org/tfb/TFBLegalRes.nsf/D64B801203BC919485256709006A561C/E1A89A0DC5248D1785256B2F006CCCEE?OpenDocument">http://www.floridabar.org/tfb/TFBLegalRes.nsf/D64B801203BC919485256709006A561C/E1A89A0DC5248D1785256B2F006CCCEE?OpenDocument</a>
CourtCriminalRulesLink:	<a href="http://www.floridabar.org/tfb/TFBLegalRes.nsf/D64B801203BC919485256709006A561C/E1A89A0DC5248D1785256B2F006CCCEE?OpenDocument">http://www.floridabar.org/tfb/TFBLegalRes.nsf/D64B801203BC919485256709006A561C/E1A89A0DC5248D1785256B2F006CCCEE?OpenDocument</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Index&amp;Title_Request=VII - TitleVII">http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Index&amp;Title_Request=VII - TitleVII</a>
UCCFilingsLink:	<a href="http://www.floridaucc.com/">http://www.floridaucc.com/</a>
AdminOfficeOfCourtsLink:	<a href="http://www.flcourts.org/">http://www.flcourts.org/</a>

**FRANCHISES:**

TaxCodeTitle:	Titel XIV
TaxCodeLink:	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Index&amp;Title_Request=XIV - TitleXIV">http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Index&amp;Title_Request=XIV - TitleXIV</a>

<b>Jurisdiction Name:</b>	<b>Florida</b>
TaxRegTitle:	Div. No. 12A-12E
TaxRegsLink:	<a href="https://www.flrules.org/gateway/Department.asp?DeptID=12">https://www.flrules.org/gateway/Department.asp?DeptID=12</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	Florida Department of Revenue
RevenueDeptLink:	<a href="http://sun6.dms.state.fl.us/dor/">http://sun6.dms.state.fl.us/dor/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title XXIII
VehCodeLink:	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Index&amp;Title_Request=XXIII - TitleXXIII">http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Index&amp;Title_Request=XXIII - TitleXXIII</a>
VehicleRegTitle:	Title 15
VehicleRegLink:	<a href="https://www.flrules.org/gateway/Department.asp?DeptID=15">https://www.flrules.org/gateway/Department.asp?DeptID=15</a>

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General		
OrgName:	Florida Attorney General		
FullName:			
Address1:	State of Florida		
Address2:	The Capitol PL-01		
City:	Tallahassee	State:	Florida
Zip:	32399-1050		
PhoneBusiness:	850-414-3300	PhoneFax:	
EmailAddr:			
WebSource:	<a href="http://myfloridalegal.com/contact">http://myfloridalegal.com/contact</a>		
DateLastUpdate:	3/25/2010 8:52:40 AM		
POCType:	Secretary of State		
OrgName:	Florida Secretary of State		
FullName:			
Address1:	R.A. Gray Building;500 South Bronough Street		
Address2:			
City:	Tallahassee	State:	Florida
Zip:	32399-0250		
PhoneBusiness:	850.245.6527	PhoneFax:	850.245.6128
EmailAddr:	mailto:secretaryofstate@dos.state.fl.us		
WebSource:	<a href="http://www.dos.state.fl.us/oss/index.cfm">http://www.dos.state.fl.us/oss/index.cfm</a>		
DateLastUpdate:	3/24/2010 8:31:21 PM		

**Jurisdiction Name: Florida**

POCType:	Governor				
OrgName:	Governor of Florida				
FullName:					
Address1:	The Capitol				
Address2:	400 S. Monroe St.				
City:	Tallahassee	State:	Florida	Zip:	32399-0001
PhoneBusiness:	(850) 488-7146	PhoneFax:	(850) 487-0801		
EmailAddr:					
WebSource:	<a href="http://www.flgov.com/contact_governor">http://www.flgov.com/contact_governor</a>				
DateLastUpdate:	3/25/2010 8:51:01 AM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article V	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?Mode=Constitution&amp;Submenu=3#">http://www.leg.state.fl.us/Statutes/index.cfm?Mode=Constitution&amp;Submenu=3#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 1.170	<a href="http://www.floridabar.org/TFB/TFBResources.nsf/Attachments/10C69DF6FF15185085256B29004BF823/\$FILE/Civil.pdf?OpenElement#">http://www.floridabar.org/TFB/TFBResources.nsf/Attachments/10C69DF6FF15185085256B29004BF823/\$FILE/Civil.pdf?OpenElement#</a>		4/1/2010
Court: Declaratory judgment act	Statute	F.S. Title VI, Chapter 86	<a href="http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&amp;URL=Ch0086/titl0086.htm#">http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&amp;URL=Ch0086/titl0086.htm#</a>		4/1/2010
Court: Default Judgment	Court Rule	Rule of Civil Procedure 1.500	<a href="http://www.floridabar.org/TFB/TFBResources.nsf/Attachments/10C69DF6FF15185085256B29004BF823/\$FILE/Civil.pdf?OpenElement#">http://www.floridabar.org/TFB/TFBResources.nsf/Attachments/10C69DF6FF15185085256B29004BF823/\$FILE/Civil.pdf?OpenElement#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 1.110(e)	<a href="http://www.floridabar.org/TFB/TFBResources.nsf/Attachments/10C69DF6FF15185085256B29004BF823/\$FILE/Civil.pdf?OpenElement#">http://www.floridabar.org/TFB/TFBResources.nsf/Attachments/10C69DF6FF15185085256B29004BF823/\$FILE/Civil.pdf?OpenElement#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	F.S. (2005), §§ 55.501 to 55.509.	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;URL=Ch0055/titl0055.htm&amp;StatuteYear=2009&amp;Title=%2D%3E2009%2D%3EChapter%2055#">http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;URL=Ch0055/titl0055.htm&amp;StatuteYear=2009&amp;Title=%2D%3E2009%2D%3EChapter%2055#</a>		4/2/2010
Court: Long arm statute	Statute	F.S. § 48.193 (2003)	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;URL=Ch0048/titl0048.htm&amp;StatuteYear=2009&amp;Title=%2D%3E2009%2D%3EChapter%2048#">http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;URL=Ch0048/titl0048.htm&amp;StatuteYear=2009&amp;Title=%2D%3E2009%2D%3EChapter%2048#</a>		4/2/2010
Court: Rules of Civil Procedure	Statute	F.S. Title VI, Civil Practice and Procedure; Rules of Civil Procedure	<a href="http://www.floridabar.org/TFB/TFBResources.nsf/Attachments/10C69DF6FF15185085256B29004BF823/\$FILE/Civil.pdf?OpenElement#http://www.floridabar.org/TFB/TFBResources.nsf/Attachments/10C69DF6FF15185085256B29004BF823/\$FILE/Civil.pdf?OpenElement#">http://www.floridabar.org/TFB/TFBResources.nsf/Attachments/10C69DF6FF15185085256B29004BF823/\$FILE/Civil.pdf?OpenElement#http://www.floridabar.org/TFB/TFBResources.nsf/Attachments/10C69DF6FF15185085256B29004BF823/\$FILE/Civil.pdf?OpenElement#</a>		4/5/2010

<b>Jurisdiction Name: Florida</b>					
Court: Rules of Evidence	Statute	F.S. Title VII	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Index&amp;Title_Request=VII#TitleVII#">http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Index&amp;Title_Request=VII#TitleVII#</a>		4/1/2010
Court: Summary judgment authority	Statute	Rule of Civil Procedure 1.510	<a href="http://www.floridabar.org/TFB/TFBResources.nsf/Attachments/10C69DF6FF15185085256B29004BF823/\$FILE/Civil.pdf?OpenElement#">http://www.floridabar.org/TFB/TFBResources.nsf/Attachments/10C69DF6FF15185085256B29004BF823/\$FILE/Civil.pdf?OpenElement#</a>		4/6/2010
Crime: Accessory After the Fact	Statute	F.S. § 777.03	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=0700-0799/0777/Sections/0777.03.html#">http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=0700-0799/0777/Sections/0777.03.html#</a>		8/3/2012
Crime: Extortion	Statute	F.S. § 836.05	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=0800-0899/0836/Sections/0836.05.html#">http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=0800-0899/0836/Sections/0836.05.html#</a>		8/3/2012
Crime: False Personation	Statute	F.S. § 817.02	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=0800-0899/0817/Sections/0817.02.html#">http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=0800-0899/0817/Sections/0817.02.html#</a>		8/3/2012
Crime: Identity Theft	Statute	F.S. § 817.568, 831.29	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=0800-0899/0817/Sections/0817.568.html#">http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=0800-0899/0817/Sections/0817.568.html#</a>		8/3/2012
Crime: Impersonating Public Officer	Statute	F.S. Title XLVI, Section 817.02	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=Ch0817/SEC02.HTM&amp;Title=-&gt;2009-&gt;Ch0817-&gt;Section%2002#0817.02#">http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=Ch0817/SEC02.HTM&amp;Title=-&gt;2009-&gt;Ch0817-&gt;Section%2002#0817.02#</a>	Obtaining property by false impersonation	4/1/2010
Crime: Misprision or Compounding	Statute	F.S. § 843.14	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=0800-0899/0843/Sections/0843.14.html#">http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=0800-0899/0843/Sections/0843.14.html#</a>		8/3/2012
Crime: Perjury	Statute	F.S. Title XLVI, Chapt. 837	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;URL=Ch0837/titl0837.htm&amp;StatuteYear=2009&amp;Title=%2D%3E2009%2D%3EChapter%20837#">http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;URL=Ch0837/titl0837.htm&amp;StatuteYear=2009&amp;Title=%2D%3E2009%2D%3EChapter%20837#</a>		4/5/2010
Crime: Simulating Legal Process	Statute	F.S. § 843.0855, 817.38	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=0800-0899/0843/Sections/0843.0855.html#">http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=0800-0899/0843/Sections/0843.0855.html#</a>		8/3/2012
Crime: Tampering with a Witness	Statute	F.S. § 914.22	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=0900-0999/0914/Sections/0914.22.html#">http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=0900-0999/0914/Sections/0914.22.html#</a>		8/3/2012
Crime: Tampering with Public Records	Statute	F.S. § 839.13	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=0800-0899/0839/Sections/0839.13.html#">http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=0800-0899/0839/Sections/0839.13.html#</a>		8/3/2012

<b>Jurisdiction Name: Florida</b>					
Crime: Theft by Deception	Statute	F.S. § 817.03	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=0800-0899/0817/Sections/0817.03.html#">http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=0800-0899/0817/Sections/0817.03.html#</a>		8/3/2012
Criminal Defense: Use of Force in Defense of Person	Statute	F.S. § 776.012	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=0700-0799/0776/Sections/0776.012.html#">http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=0700-0799/0776/Sections/0776.012.html#</a>		8/3/2012
Criminal Defense: Use of Force in Defense of Premises	Statute	F.S. § 776.013	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=0700-0799/0776/Sections/0776.013.html#">http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;Search_String=&amp;URL=0700-0799/0776/Sections/0776.013.html#</a>		8/3/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article II, Section 5	<a href="http://leg.state.fl.us/Statutes/index.cfm?Mode=Constitution&amp;Submenu=3&amp;Tab=statutes&amp;CFID=144462068&amp;CFTOKEN=21398288#">http://leg.state.fl.us/Statutes/index.cfm?Mode=Constitution&amp;Submenu=3&amp;Tab=statutes&amp;CFID=144462068&amp;CFTOKEN=21398288#</a>		4/2/2010
Franchises: Tax code	Statute	F.S. Title XIV	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Index&amp;Title_Request=XIV#TitleXIV#">http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Index&amp;Title_Request=XIV#TitleXIV#</a>		4/2/2010
Franchises: Vehicle Code	Statute	F.S. Title XXIII	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Index&amp;Title_Request=XXIII#TitleXXIII#">http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Index&amp;Title_Request=XXIII#TitleXXIII#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	F.S. Title X, Chapt. 120	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;URL=Ch0120/titl0120.htm&amp;StatuteYear=2009&amp;Title=%2D%3E2009%2D%3EChapter%20120#">http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&amp;URL=Ch0120/titl0120.htm&amp;StatuteYear=2009&amp;Title=%2D%3E2009%2D%3EChapter%20120#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?Mode=Constitution&amp;Submenu=3#">http://www.leg.state.fl.us/Statutes/index.cfm?Mode=Constitution&amp;Submenu=3#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Preamble; Article 1, Section 2	<a href="http://leg.state.fl.us/Statutes/index.cfm?Mode=Constitution&amp;Submenu=3&amp;Tab=statutes&amp;CFID=144462068&amp;CFTOKEN=21398288#">http://leg.state.fl.us/Statutes/index.cfm?Mode=Constitution&amp;Submenu=3&amp;Tab=statutes&amp;CFID=144462068&amp;CFTOKEN=21398288#</a>		4/2/2010
Rights: People are Sovereigns	Constitution	Const. Article I, Section 1	<a href="http://leg.state.fl.us/Statutes/index.cfm?Mode=Constitution&amp;Submenu=3&amp;Tab=statutes&amp;CFID=144462068&amp;CFTOKEN=21398288#">http://leg.state.fl.us/Statutes/index.cfm?Mode=Constitution&amp;Submenu=3&amp;Tab=statutes&amp;CFID=144462068&amp;CFTOKEN=21398288#</a>		4/2/2010
Uniform Commercial Code (UCC)	Statute	F.S. Title XXXIX	<a href="http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Index&amp;Title_Request=XXXIX#TitleXXXIX#">http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Index&amp;Title_Request=XXXIX#TitleXXXIX#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Florida Law Weekly			Fla.L.Weekly	Supreme Court
Florida Law Weekly			Fla.L.Weekly	District Court of Appeal
Florida Law Weekly Supplment			Fla.OL.Weekly.Supp.	Circuit Court, County Court, Public Service Commission
Florida Reports	1846	1948	Fla.	Supreme Court
Florida Supplement	1948	1992	Fla.Supp., Fla.Supp.2d	Circuit Court, County Court, Public Service Commission
Southern Reporter	1886		So., So.2d	Supreme Court
Southern Reporter	1957		So.2d	District Court of Appeal



**Jurisdiction Name:** **Florida****COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Circuit Courts				6 yr	20	20		Const. Art. V, Sec. 5; F.S. Title V, Chapt. 26

CourtLink: <http://www.flcourts.org/courts/circuit/circuit.shtml>

Description: Circuit courts have general trial jurisdiction over matters not assigned by statute to the county courts and also hear appeals from county court cases. Thus, circuit courts are simultaneously the highest trial courts and the lowest appellate courts in Florida's judicial system.

The trial jurisdiction of circuit courts includes, among other matters, original jurisdiction over civil disputes involving more than \$15,000; controversies involving the estates of decedents, minors, and persons adjudicated as incapacitated; cases relating to juveniles; criminal prosecutions for all felonies; tax disputes; actions to determine the title and boundaries of real property; suits for declaratory judgments that is, to determine the legal rights or responsibilities of parties under the terms of written instruments, laws, or regulations before a dispute arises and leads to litigation; and requests for injunctions to prevent persons or entities from acting in a manner that is asserted to be unlawful.

Lastly, circuit courts are also granted the power to issue the extraordinary writs of certiorari, prohibition, mandamus, quo warranto, and habeas corpus, and all other writs necessary to the complete exercise of their jurisdiction.

County Courts				6 yr	67			Const. Art. V, Sec. 6; F.S. Title V, Chapt. 34
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CourtLink: <http://www.flcourts.org/courts/county/county.shtml>

Description: The trial jurisdiction of county courts is established by statute. The jurisdiction of county courts extends to civil disputes involving \$15,000 or less.

The majority of non-jury trials in Florida take place before one judge sitting as a judge of the county court. The county courts are sometimes referred to as "the people's courts," probably because a large part of the courts' work involves voluminous citizen disputes, such as traffic offenses, less serious criminal matters (misdemeanors), and relatively small monetary disputes.

District Courts				6 yr	5			Const. Art. V, Sec. 4; F.S. Title V, Chapt. 35
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CourtLink: <http://www.flcourts.org/courts/dca/dca.shtml>

Description: The district courts of appeal can hear appeals from final judgments and can review certain non-final orders. By general law, the district courts have been granted the power to review final actions taken by state agencies in carrying out the duties of the executive branch of government.

Finally, the district courts have been granted constitutional authority to issue the extraordinary writs of certiorari, prohibition, mandamus, quo warranto, and habeas corpus, as well as all other writs necessary to the complete exercise of their jurisdiction.

As a general rule, decisions of the district courts of appeal represent the final appellate review of litigated cases. A person who is displeased with a district court's express decision may ask for review in the Florida Supreme Court and then in the United States Supreme Court, but neither tribunal is required to accept the case for further review. Most are denied.

Supreme Court			7	6 yr	1			Const. Art. V, Sec. 3; F.S. Title V, Chapt. 25
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CourtLink: <http://www.floridasupremecourt.org/>

Description:

**TAX NOTICES:**

<b>Jurisdiction Name:</b> Georgia	
Type:	State
Abbreviation:	GA
StatutesName:	Code of Georgia
NumCounties:	159
AreaCodes:	229 404 478 678 706 770 912
IncomeTax?:	<input checked="" type="checkbox"/>
Country:	United States
DateJoinedCountry:	1/2/1788

**Jurisdiction General Information:**

**Jurisdiction Tax Information:**

1.GPRC=Georgia Public Revenue Code. It is 626 pages long and VERY disorganized. The online version offered by the legislature has no chapter names, index, or table of contents. We suppose that only the printed, bound version is usable. This is probably because they don't want citizens reading or understanding the law.

2.Most important definitions are found in GPRC 48-7-1.

3.GPRC 48-1-2(12) defines "individual" as a "natural person".

4.GPRC 48-2-37 discusses Substitute for Returns and assessments by the Commissioner.

5.GPRC 48-2-46 discusses protest procedures.

6.GPRC 48-2-55 Defines all taxes as "personal debts" to the "taxpayer", which means they come under the Fair Debt Collection Practices Act (FDCPA).

7.GPRC 48-2-56 discusses tax liens.

8.GPRC 48-2-57 says that sale of property through legal process does not end a tax lien.

9.GPRC 48-7-1(10) defines "resident".

10.GPRC 48-1-2(25) defines the term "taxpayer" as "any person required by law to file a return or to pay taxes."

11.GPRC 48-7-20 imposes the tax on "every resident of this state".

12.GPRC 48-7-27 describes "Georgia taxable net income" as being federal adjusted gross income as defined in the IRC.

13.GPRC 48-7-5 describes the crime of tax evasion.

14.GPRC 48-8-161(7) defines "State" as "(7) 'State' means any state of the United States and the District of Columbia."

OCGF 48-3-1 authorizes the "taxpayer" to tender to the levying officer his "affidavit of illegality" to the court. Says the affidavit shall be summarily heard and determined by the court (if need be).

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.georgia.gov/">http://www.georgia.gov/</a>
ConstitutionLink:	<a href="http://sos.georgia.gov/ELECTIONS/GAConstitution.pdf">http://sos.georgia.gov/ELECTIONS/GAConstitution.pdf</a>
StatutesLink:	<a href="http://www.lexis-nexis.com/hottopics/gacode/default.asp">http://www.lexis-nexis.com/hottopics/gacode/default.asp</a>
RegulationsLink:	<a href="http://www.sos.state.ga.us/rules_regs.htm">http://www.sos.state.ga.us/rules_regs.htm</a>
RegisterLink:	
CourtsLink:	<a href="http://www.gasupreme.us/">http://www.gasupreme.us/</a>
CourtCivilRulesLink:	<a href="http://www.georgiacourts.org/index.php?option=com_content&amp;view=article&amp;id=119&amp;Itemid=0">http://www.georgiacourts.org/index.php?option=com_content&amp;view=article&amp;id=119&amp;Itemid=0</a>
CourtCriminalRulesLink:	<a href="http://www.georgiacourts.org/index.php?option=com_content&amp;view=article&amp;id=119&amp;Itemid=0">http://www.georgiacourts.org/index.php?option=com_content&amp;view=article&amp;id=119&amp;Itemid=0</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.lexis-nexis.com/hottopics/gacode/default.asp">http://www.lexis-nexis.com/hottopics/gacode/default.asp</a>
UCCFilingsLink:	
AdminOfficeOfCourtsLink:	<a href="http://www.georgiacourts.org/">http://www.georgiacourts.org/</a>

**FRANCHISES:**

TaxCodeTitle:	Title 48
TaxCodeLink:	<a href="http://www.lexis-nexis.com/hottopics/gacode/default.asp">http://www.lexis-nexis.com/hottopics/gacode/default.asp</a>
TaxRegTitle:	Chapter 560
TaxRegsLink:	<a href="http://rules.sos.state.ga.us/cgi-bin/page.cgi?g=DEPARTMENT_OF_REVENUE%2Findex.html&amp;d=1">http://rules.sos.state.ga.us/cgi-bin/page.cgi?g=DEPARTMENT_OF_REVENUE%2Findex.html&amp;d=1</a>

<b>Jurisdiction Name:</b>	<b>Georgia</b>
Tax-CollStatOfLim:	OCGA 48-3-21, 48-3-23
Tax-CollStatExpPeriod:	84
Tax-WithholdingForm:	G-4
Tax-WithHldgExForm:	None. Use Form G-4.
Tax-MainReturnForms:	Form 500: Individual
Tax-SubstW2Form:	
Tax-RevenueAgency:	Georgia Department of Revenue (GDOR)
RevenueDeptLink:	<a href="http://www.etax.dor.ga.gov/">http://www.etax.dor.ga.gov/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 40
VehCodeLink:	<a href="http://www.legis.state.ga.us/legis/GaCode/Title40.pdf">http://www.legis.state.ga.us/legis/GaCode/Title40.pdf</a>
VehicleRegTitle:	Chapter 672
VehicleRegLink:	<a href="http://rules.sos.state.ga.us/cgi-bin/page.cgi?g=STATE_DEPARTMENT_OF_TRANSPORTATION_%2Findex.html&amp;d=1">http://rules.sos.state.ga.us/cgi-bin/page.cgi?g=STATE_DEPARTMENT_OF_TRANSPORTATION_%2Findex.html&amp;d=1</a>

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Secretary of State			
OrgName:	Georgia Secretary of State			
FullName:				
Address1:	214 State Capitol			
Address2:				
City:	Atlanta	State:	Georgia	Zip: 30334
PhoneBusiness:	404-656-2881	PhoneFax:	404-656-0513	
EmailAddr:	<a href="http://sos.georgia.gov/cgi-bin/email.asp">http://sos.georgia.gov/cgi-bin/email.asp</a>			
WebSource:	<a href="http://sos.georgia.gov/contact.htm">http://sos.georgia.gov/contact.htm</a>			
DateLastUpdate:	3/24/2010 8:34:22 PM			
POCType:	Attorney General			
OrgName:	Georgia Attorney General			
FullName:				
Address1:	40 Capitol Square, SW			
Address2:				
City:	Atlanta	State:	Georgia	Zip: 30334
PhoneBusiness:	(404) 656-3300	PhoneFax:	(404) 657-8733	
EmailAddr:				
WebSource:	<a href="http://law.ga.gov/00/channel_title/0,2094,87670814_87670955,00.html">http://law.ga.gov/00/channel_title/0,2094,87670814_87670955,00.html</a>			
DateLastUpdate:	3/25/2010 9:08:13 AM			

<b>Jurisdiction Name:</b>						<b>Georgia</b>									
POCType:		Governor													
OrgName:		Governor of Georgia													
FullName:															
Address1:		State of Georgia													
Address2:		203 State Capitol													
City:		Atlanta				State:		Georgia				Zip:		30334	
PhoneBusiness:		404-656-1776				PhoneFax:		404-657-7332							
EmailAddr:		<a href="http://gov.georgia.gov/00/gov/contact_us/0,2657,78006749_94820188,00.html">http://gov.georgia.gov/00/gov/contact_us/0,2657,78006749_94820188,00.html</a>													
WebSource:		<a href="http://gov.georgia.gov/00/channel_title/0,2094,78006749_78043650,00.html">http://gov.georgia.gov/00/channel_title/0,2094,78006749_78043650,00.html</a>													
DateLastUpdate:		3/25/2010 9:06:51 AM													

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article VI	<a href="http://www.sos.ga.gov/elections/GAConstitution.pdf#">http://www.sos.ga.gov/elections/GAConstitution.pdf#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	O.C.G.A. § 9-11-13	<a href="http://www.lexis-nexis.com/hottopics/gacode/default.asp#">http://www.lexis-nexis.com/hottopics/gacode/default.asp#</a>		4/2/2010
Court: Declaratory judgment act	Statute	O.C.G.A. Title 8, Chapter 4	<a href="http://www.lexis-nexis.com/hottopics/gacode/default.asp#">http://www.lexis-nexis.com/hottopics/gacode/default.asp#</a>		4/1/2010
Court: Default Judgment	Court Rule	Rule of Superior Court 15	<a href="http://www.georgiacourts.org/courts/superior/rules/rule_15.html#">http://www.georgiacourts.org/courts/superior/rules/rule_15.html#</a>		4/3/2010
Court: Failure to deny constitutes an admission	Court Rule	O.C.G.A. § 9-11-8(d)	<a href="http://www.lexis-nexis.com/hottopics/gacode/default.asp#">http://www.lexis-nexis.com/hottopics/gacode/default.asp#</a>		4/2/2010
Court: Foreign Judgment Act	Statute	O.C.G.A. § 9-12-138.	<a href="http://www.lexis-nexis.com/hottopics/gacode/default.asp#">http://www.lexis-nexis.com/hottopics/gacode/default.asp#</a>		4/2/2010
Court: Long arm statute	Statute	O.C.G.A. § 9-10-91 (2003)	<a href="http://www.lexis-nexis.com/hottopics/gacode/default.asp#">http://www.lexis-nexis.com/hottopics/gacode/default.asp#</a>		4/2/2010
Court: Rules of Civil Procedure	Statute	O.C.G.A. Title 9; Uniform Rules of Superior Court	<a href="http://www.lexis-nexis.com/hottopics/gacode/default.asp#">http://www.lexis-nexis.com/hottopics/gacode/default.asp#</a>		4/5/2010
Court: Rules of Evidence	Statute	O.C.G.A. Title 24	<a href="http://www.lexis-nexis.com/hottopics/gacode/default.asp#">http://www.lexis-nexis.com/hottopics/gacode/default.asp#</a>		4/1/2010
Crime: Extortion	Statute	O.C.G.A. § 16-8-18	<a href="http://law.justia.com/codes/georgia/2010/title-16/chapter-8/article-1/16-8-16/#">http://law.justia.com/codes/georgia/2010/title-16/chapter-8/article-1/16-8-16/#</a>		8/3/2012
Crime: Identity Theft	Statute	O.C.G.A. § 16-9-121	<a href="http://law.justia.com/codes/georgia/2010/title-16/chapter-9/article-8/16-9-121/#">http://law.justia.com/codes/georgia/2010/title-16/chapter-9/article-8/16-9-121/#</a>		8/3/2012
Crime: Impersonating Public Officer	Statute	O.C.G.A. § 16-10-23	<a href="http://www.lexis-nexis.com/hottopics/gacode/default.asp#">http://www.lexis-nexis.com/hottopics/gacode/default.asp#</a>		4/1/2010
Crime: Nonconsensual Recording	Statute	O.C.G.A. § 16-11-62	<a href="http://law.justia.com/codes/georgia/2010/title-16/chapter-11/article-3/part-1/16-11-62/#">http://law.justia.com/codes/georgia/2010/title-16/chapter-11/article-3/part-1/16-11-62/#</a>		8/3/2012
Crime: Perjury	Statute	O.C.G.A. Title 16, Chapter 10, Art. 4	<a href="http://www.lexis-nexis.com/hottopics/gacode/default.asp#">http://www.lexis-nexis.com/hottopics/gacode/default.asp#</a>		4/5/2010

Jurisdiction Name:		Georgia			
Crime: Receiving Stolen Property	Statute	O.C.G.A. § 16-8-7	<a href="http://law.justia.com/codes/georgia/2010/title-16/chapter-8/article-1/16-8-7/#">http://law.justia.com/codes/georgia/2010/title-16/chapter-8/article-1/16-8-7/#</a>		8/3/2012
Crime: Tampering with a Witness	Statute	O.C.G.A. § 16-10-93	<a href="http://law.justia.com/codes/georgia/2010/title-16/chapter-10/article-5/16-10-93/#">http://law.justia.com/codes/georgia/2010/title-16/chapter-10/article-5/16-10-93/#</a>		8/3/2012
Crime: Theft by Deception	Statute	O.C.G.A. § 16-8-3	<a href="http://law.justia.com/codes/georgia/2010/title-16/chapter-8/article-1/16-8-3/#">http://law.justia.com/codes/georgia/2010/title-16/chapter-8/article-1/16-8-3/#</a>		8/3/2012
Crime: Theft of Services	Statute	O.C.G.A. § 16-8-5	<a href="http://law.justia.com/codes/georgia/2010/title-16/chapter-8/article-1/16-8-5/#">http://law.justia.com/codes/georgia/2010/title-16/chapter-8/article-1/16-8-5/#</a>		8/3/2012
Criminal Defense: Use of Force in Defense of Person	Statute	O.C.G.A. § 16-3-21	<a href="http://law.justia.com/codes/georgia/2010/title-16/chapter-3/article-2/16-3-21/#">http://law.justia.com/codes/georgia/2010/title-16/chapter-3/article-2/16-3-21/#</a>		8/3/2012
Criminal Defense: Use of Force in Defense of Premises	Statute	O.C.G.A. § 16-3-23	<a href="http://law.justia.com/codes/georgia/2010/title-16/chapter-3/article-2/16-3-23/#">http://law.justia.com/codes/georgia/2010/title-16/chapter-3/article-2/16-3-23/#</a>		8/3/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article I, Section II, Para. III; Const. Article III, Section II, Para. IV(b)	<a href="http://www.sos.ga.gov/elections/GAConstitution.pdf#">http://www.sos.ga.gov/elections/GAConstitution.pdf#</a>		4/1/2010
Franchises: Tax code	Statute	O.C.G.A. Title 48	<a href="http://www.lexis-nexis.com/hottopics/gacode/default.asp#">http://www.lexis-nexis.com/hottopics/gacode/default.asp#</a>		4/1/2010
Franchises: Vehicle Code	Statute	O.C.G.A. Title 40	<a href="http://www.lexis-nexis.com/hottopics/gacode/default.asp#">http://www.lexis-nexis.com/hottopics/gacode/default.asp#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	O.C.G.A. Title 50, Chapt. 13	<a href="http://www.lexis-nexis.com/hottopics/gacode/default.asp#">http://www.lexis-nexis.com/hottopics/gacode/default.asp#</a>	Ga. Code Ann. §§ 50-13-1 to 50-13-44 (Michie)	4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://www.sos.ga.gov/elections/GAConstitution.pdf#">http://www.sos.ga.gov/elections/GAConstitution.pdf#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article I, Section I, Para. II	<a href="http://sos.georgia.gov/ELECTIONS/GAConstitution.pdf#">http://sos.georgia.gov/ELECTIONS/GAConstitution.pdf#</a>		4/2/2010
Rights: People are Sovereigns	Constitution	Const. Article I, Section II, Para. I and II	<a href="http://www.sos.ga.gov/elections/GAConstitution.pdf#">http://www.sos.ga.gov/elections/GAConstitution.pdf#</a>		4/1/2010
Rights: Right to declare status	Constitution	Const. Article I, Section I, Para. XXV	<a href="http://www.sos.ga.gov/elections/GAConstitution.pdf#">http://www.sos.ga.gov/elections/GAConstitution.pdf#</a>		4/1/2010
Uniform Commercial Code (UCC)	Statute	O.C.G.A. Title 11	<a href="http://www.lexis-nexis.com/hottopics/gacode/default.asp#">http://www.lexis-nexis.com/hottopics/gacode/default.asp#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

#### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Georgia Appeals Reports	1907		Ga.App.	Court of Appeals
Georgia Reports	1846		Ga.	Supreme Court
South Eastern Reporter	1887		S.E., S.E.2d	Supreme Court
South Eastern Reporter	1907		S.E., S.E.2d	Court of Appeals

#### COURTS:

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
City Courts								; C.O.G. Title 15, Chapt. 8
CourtLink:								
Description:								

Jurisdiction Name:		Georgia					
Court of Appeals			12		1		Const. Art. VI, Sec. I, V; C.O.G. Title 15, Chapt. 3
CourtLink:		<a href="http://www.gaappeals.us/">http://www.gaappeals.us/</a>					
Description:							
Family Court							; C.O.G. Title 15, Chapt. 11A
CourtLink:							
Description:							
Juvenile Court				4 yr elect	9		Const. Art. VI, Sec. I; C.O.G. Title 15, Chapt. 11
CourtLink:		<a href="http://w2.georgiacourts.org/cjcj/">http://w2.georgiacourts.org/cjcj/</a>					
Description:							
Magistrate Courts					159		Const. Art. VI, Sec. I; C.O.G. Title 15, Chapt. 10
CourtLink:		<a href="http://www.georgiacourts.org/councils/magistrate/index.html">http://www.georgiacourts.org/councils/magistrate/index.html</a>					
Description:							
Municipal and Special Courts					400		Const. Art. VI, Sec. I
CourtLink:		<a href="http://www.georgiacourts.org/councils/municipal/index.html">http://www.georgiacourts.org/councils/municipal/index.html</a>					
Description:							
Probate Courts				4 yr elect			Const. Art. VI, Sec. I
CourtLink:		<a href="http://w2.georgiacourts.org/probate/">http://w2.georgiacourts.org/probate/</a>					
Description:							
State Court				4 yr elect	14		Const. Art. VI, Sec. I; C.O.G. Title 15, Chapt. 7
CourtLink:		<a href="http://www.statecourt.georgiacourts.gov/">http://www.statecourt.georgiacourts.gov/</a>					
Description:							
Superior Court				4 yr elect	49		Const. Art. VI, Sec. I, IV; C.O.G. Title 15, Chapt. 6
CourtLink:		<a href="http://www.cscj.org/">http://www.cscj.org/</a>					
Description:							
Supreme Court			7		1		Const. Art. VI, Sec. I, VI; C.O.G. Title 15, Chapt. 2
CourtLink:		<a href="http://www.gasupreme.us/">http://www.gasupreme.us/</a>					
Description:							

**TAX NOTICES:**

RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
Delinq. Debt Verif. Notice	6.11.02	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=GA-DelDebtVerNot#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=GA-DelDebtVerNot#</a>	
Examination Notice	6.11.01	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=GA-ExaminationNotice#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=GA-ExaminationNotice#</a>	
Fieri Facias	6.11.6	<a href="http://sedm.org/khxc/index.php?app=ecom&amp;ns=prodshow&amp;ref=GA-Fi.FaResp#">http://sedm.org/khxc/index.php?app=ecom&amp;ns=prodshow&amp;ref=GA-Fi.FaResp#</a>	
Final Assessment	6.11.05		
Letter 1	6.11.03		
Letter 2	6.11.04	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=GA-GDORLtr2#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=GA-GDORLtr2#</a>	

**Jurisdiction Name: Hawaii**

Type:	State	IncomeTax?:	<input checked="" type="checkbox"/>
Abbreviation:	HI	Country:	United States
StatutesName:	Hawaii Revised Statutes	DateJoinedCountry:	8/21/1959
NumCounties:	5		
AreaCodes:	808		

**Jurisdiction General Information:**

The Hawaii Revised Statutes (H.R.S.) provided online by the government are HORRIBLY cumbersome to navigate. They are the WORST of all the states. The second worst is the Oregon Revised Statutes. At least the ORS gives you a subject index pdf that cross references everything. HRS doesn't give you ANYTHING, so you have to search the statutes electronically for words and phrases to find what you need.

**Jurisdiction Tax Information:**

1.Title 14 covers taxation. It is found in Volume 4 of the HRS.  
 1.1.A direct link can be found at: [http://www.capitol.hawaii.gov/hrscurrent/Vol04\\_Ch0201-0257/HRS0231/HRS\\_0231-.htm](http://www.capitol.hawaii.gov/hrscurrent/Vol04_Ch0201-0257/HRS0231/HRS_0231-.htm)  
 1.2.Title 14 consists of Chapters 231 through 257 of the Hawaii Revised Statutes.  
 1.3.Chapter 235 covers the "Income Tax Law". A direct link is found at: [http://www.capitol.hawaii.gov/hrscurrent/Vol04\\_Ch0201-0257/HRS0235/](http://www.capitol.hawaii.gov/hrscurrent/Vol04_Ch0201-0257/HRS0235/)  
 1.4.HRS Chapter 231 covers the administration of taxes.

2.Definitions are found in section HRS 235-1.  
 2.1.HRS 235-1 defines "employee" to have the same meaning as the Internal Revenue Code. This definition is amplified in HRS 235-61(2).  
 2.2.HRS 235-1 defines "resident" as a person who resides in the state, meaning that he is there for other than a temporary or transient purpose. Every individual who is in the State more than 200 days of the taxable year shall be presumed to be a resident of the State.  
 2.3.HRS 235-1 defines "trade or business" the same as in the Internal Revenue Code.  
 2.4.HRS 235-1 defines "gross income" to have the same meaning as that found in the I.R.C.  
 2.5.HRS 235-1 does NOT define the important term "State", which is part of the definition of "resident". However, HRS 255-1 defines "State" as follows: "a State of the United States, the District of Columbia, the Commonwealth of Puerto Rico, or any Territory or Possession of the United States."

3.Title 14 is based on the Internal Revenue Code as amended. See HRS 235-2.3.  
 4.HRS 235-3(b) adopts and incorporates the I.R.C. by reference.  
 5.HRS 235-7 discusses how to compute gross income. It specifically says that the following type of income is excluded: "(1) Income not subject to taxation by the State under the Constitution and laws of the United States;"  
 6.HRS 235-51 imposes the tax on individuals. Tables appear in HRS 235-53.  
 7.HRS 235-61 talks about wage withholding. "wages" are defined in HRS 235-61(1) as the earnings of an "employee".  
 8.HRS 235-104 talks about penalties. This section says the penalties only apply to "employers" and "taxpayers".  
 9.HRS 235-105 and 235-107 discusses failure to file.  
 10.HRS Chapter 1 discusses "construction of laws" (statutory construction).  
 11.HRS 1-5 talks about "Contracts in contravention of law", and it says that private contracts can contravene public law if not contrary to public good and not in violation of the rights of other.  
 12.HRS 255-1 defines "taxpayer" to mean: "any corporation, partnership, firm, association, governmental unit or agency or person acting as a business entity in more than one State." This is in the context of "Multistate Tax Compact".

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.hawaii.gov/">http://www.hawaii.gov/</a>
ConstitutionLink:	<a href="http://www.hawaii.gov/lrb/con/">http://www.hawaii.gov/lrb/con/</a>
StatutesLink:	<a href="http://www.capitol.hawaii.gov/site1/docs/docs.asp?press1=docs">http://www.capitol.hawaii.gov/site1/docs/docs.asp?press1=docs</a>
RegulationsLink:	<a href="http://hawaii.gov/ltgov/office/adminrules/">http://hawaii.gov/ltgov/office/adminrules/</a>
RegisterLink:	
CourtsLink:	<a href="http://www.findlaw.com/11stategov/hi/hica.html">http://www.findlaw.com/11stategov/hi/hica.html</a>
CourtCivilRulesLink:	<a href="http://www.courts.state.hi.us/legal_references/rules/rulesOfCourt.html">http://www.courts.state.hi.us/legal_references/rules/rulesOfCourt.html</a>
CourtCriminalRulesLink:	<a href="http://www.courts.state.hi.us/legal_references/rules/rulesOfCourt.html">http://www.courts.state.hi.us/legal_references/rules/rulesOfCourt.html</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.capitol.hawaii.gov/hrscurrent/Vol13_Ch0601-0676/HRS0626/HRS_0626-0001-0100.htm">http://www.capitol.hawaii.gov/hrscurrent/Vol13_Ch0601-0676/HRS0626/HRS_0626-0001-0100.htm</a>
UCCFilingsLink:	<a href="http://www.state.hi.us/dlnr/bc/FeeSchedule.html">http://www.state.hi.us/dlnr/bc/FeeSchedule.html</a>
AdminOfficeOfCourtsLink:	<a href="http://www.courts.state.hi.us/">http://www.courts.state.hi.us/</a>

**Jurisdiction Name:** **Hawaii****FRANCHISES:**

TaxCodeTitle:	Title 14, Chapter 235
TaxCodeLink:	<a href="http://www.capitol.hawaii.gov/site1/docs/docs.asp?press1=docs">http://www.capitol.hawaii.gov/site1/docs/docs.asp?press1=docs</a>
TaxRegTitle:	Title 18
TaxRegsLink:	<a href="http://www6.hawaii.gov/tax/a4_3har.htm">http://www6.hawaii.gov/tax/a4_3har.htm</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	Form HW-4
Tax-WithHldgExForm:	Form HW-7
Tax-MainReturnForms:	Form N-11 or N-12: Residents; Form N-15: Nonresidents
Tax-SubstW2Form:	Form L-15
Tax-RevenueAgency:	Hawaii Department of Taxation (HDOR)
RevenueDeptLink:	<a href="http://www.hawaii.gov/tax/">http://www.hawaii.gov/tax/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 17
VehCodeLink:	<a href="http://www.capitol.hawaii.gov/site1/HRS/HRS.htm">http://www.capitol.hawaii.gov/site1/HRS/HRS.htm</a>
VehicleRegTitle:	Title 19
VehicleRegLink:	<a href="http://www6.hawaii.gov/dot/adminrules/index.htm">http://www6.hawaii.gov/dot/adminrules/index.htm</a>

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Governor		
OrgName:	Governor of Hawaii		
FullName:			
Address1:	Executive Chambers, State Capitol		
Address2:			
City:	Honolulu	State:	Hawaii
		Zip:	96813
PhoneBusiness:	808-586-0034	PhoneFax:	808-586-0006
EmailAddr:	<a href="https://cs.ehawaii.gov/gov-ors/ctg-ci.html">https://cs.ehawaii.gov/gov-ors/ctg-ci.html</a>		
WebSource:	<a href="http://hawaii.gov/gov/contact">http://hawaii.gov/gov/contact</a>		
DateLastUpdate:	3/25/2010 9:09:59 AM		

POCType:	Attorney General		
OrgName:	Hawaii Attorney General		
FullName:			
Address1:	425 Queen Street		
Address2:			
City:	Honolulu	State:	Hawaii
		Zip:	96813
PhoneBusiness:	(808) 586-1500	PhoneFax:	(808) 586-1239
EmailAddr:	<a href="http://hawaii.gov/ag/main/contact_dept/main/forms/general_responses">http://hawaii.gov/ag/main/contact_dept/main/forms/general_responses</a>		
WebSource:	<a href="http://hawaii.gov/ag">http://hawaii.gov/ag</a>		
DateLastUpdate:	3/25/2010 9:14:03 AM		



<b>Jurisdiction Name:</b>						<b>Hawaii</b>								
POCType:		Secretary of State												
OrgName:		Hawaii Secretary of State												
FullName:														
Address1:		C/o Lt. Governor												
Address2:		State Capitol, Room 415												
City:		Honolulu				State:		Hawaii			Zip:		96813	
PhoneBusiness:		808 586-0255				PhoneFax:		808 586-0231						
EmailAddr:		mailto:ltgov@hawaii.gov												
WebSource:		<a href="http://hawaii.gov/ltgov">http://hawaii.gov/ltgov</a>												
DateLastUpdate:		3/25/2010 9:20:58 AM												

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Common law rules	Statute	H.R.S. § 1-1	<a href="http://law.justia.com/codes/hawaii/2010/division1/title1/chapter1/1-1/#">http://law.justia.com/codes/hawaii/2010/division1/title1/chapter1/1-1/#</a>		8/3/2012
Court: Constitutional court authorization	Constitution	Const. Article VI	<a href="http://hawaii.gov/lrb/con/#">http://hawaii.gov/lrb/con/#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 13	<a href="http://www.state.hi.us/jud/ctrules/hrcp.htm#Rule_13#">http://www.state.hi.us/jud/ctrules/hrcp.htm#Rule_13#</a>		4/1/2010
Court: Declaratory judgment act	Statute	H.R.S., Chapter 632	<a href="http://www.capitol.hawaii.gov/hrscurrent/Vol13_Ch0601-0676/HRS0632/#">http://www.capitol.hawaii.gov/hrscurrent/Vol13_Ch0601-0676/HRS0632/#</a>		4/2/2010
Court: Default Judgment	Court Rule	Rule of Civil Procedure 55	<a href="http://www.state.hi.us/jud/ctrules/hrcp.htm#Rule_55#">http://www.state.hi.us/jud/ctrules/hrcp.htm#Rule_55#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	District Court Rule of Civil Procedure 8(d)	<a href="http://www.judicial.state.sc.us/courtreg/displayRule.cfm?ruleID=8.0&amp;subRuleID=&amp;ruleType=CI">http://www.judicial.state.sc.us/courtreg/displayRule.cfm?ruleID=8.0&amp;subRuleID=&amp;ruleType=CI</a>		3/30/2010
Court: Foreign Judgment Act	Statute	H.R.S. Chapter 636C.	<a href="http://www.capitol.hawaii.gov/hrscurrent/Vol13_Ch0601-0676/HRS0636C/#">http://www.capitol.hawaii.gov/hrscurrent/Vol13_Ch0601-0676/HRS0636C/#</a>		4/2/2010
Court: Long arm statute	Statute	H.R.S. § 634-35 (2002)	<a href="http://www.capitol.hawaii.gov/hrscurrent/Vol13_Ch0601-0676/HRS0634/#">http://www.capitol.hawaii.gov/hrscurrent/Vol13_Ch0601-0676/HRS0634/#</a>		4/2/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure	<a href="http://www.courts.state.hi.us/legal_references/rules/rulesOfCourt.html#">http://www.courts.state.hi.us/legal_references/rules/rulesOfCourt.html#</a>		4/5/2010
Court: Rules of Evidence	Court Rule	Rules of Evidence	<a href="http://www.capitol.hawaii.gov/hrscurrent/Vol13_Ch0601-0676/HRS0626/HRS_0626-0001-0100.htm#">http://www.capitol.hawaii.gov/hrscurrent/Vol13_Ch0601-0676/HRS0626/HRS_0626-0001-0100.htm#</a>		4/5/2010
Crime: Extortion	Statute	H.R.S. § 707-764	<a href="http://law.justia.com/codes/hawaii/2010/division5/title37/chapter707/707-764/#">http://law.justia.com/codes/hawaii/2010/division5/title37/chapter707/707-764/#</a>		8/3/2012
Crime: Harassment	Statute	H.R.S. § 711-1106	<a href="http://law.justia.com/codes/hawaii/2010/division5/title37/chapter711/711-1106/#">http://law.justia.com/codes/hawaii/2010/division5/title37/chapter711/711-1106/#</a>		8/3/2012
Crime: Identity Theft	Statute	H.R.S. § 708-839.6	<a href="http://law.justia.com/codes/hawaii/2010/division5/title37/chapter708/708-839-6/#">http://law.justia.com/codes/hawaii/2010/division5/title37/chapter708/708-839-6/#</a>		8/3/2012
Crime: Impersonating Public Officer	Statute	H.R.S. § 710-1016	<a href="http://www.capitol.hawaii.gov/hrscurrent/Vol14_Ch0701-0853/HRS0710/HRS_0710-1016.htm#">http://www.capitol.hawaii.gov/hrscurrent/Vol14_Ch0701-0853/HRS0710/HRS_0710-1016.htm#</a>		4/2/2010

<b>Jurisdiction Name: Hawaii</b>					
Crime: Perjury	Statute	H.R.S. § 750-1060	<a href="http://www.capitol.hawaii.gov/hrscurrent/Vol14_Ch0701-0853/HRS0710/HRS_0710-1060.htm#">http://www.capitol.hawaii.gov/hrscurrent/Vol14_Ch0701-0853/HRS0710/HRS_0710-1060.htm#</a>		4/2/2010
Crime: Tampering with a Witness	Statute	H.R.S. § 710-1072	<a href="http://law.justia.com/codes/hawaii/2010/division5/title37/chapter710/710-1072/#">http://law.justia.com/codes/hawaii/2010/division5/title37/chapter710/710-1072/#</a>		8/3/2012
Crime: Tampering with Public Records	Statute	H.R.S. § 710-1017	<a href="http://law.justia.com/codes/hawaii/2010/division5/title37/chapter710/710-1017/#">http://law.justia.com/codes/hawaii/2010/division5/title37/chapter710/710-1017/#</a>		8/3/2012
Crime: Terrorism	Statute	H.R.S. § 707-716	<a href="http://law.justia.com/codes/hawaii/2010/division5/title37/chapter707/707-716/#">http://law.justia.com/codes/hawaii/2010/division5/title37/chapter707/707-716/#</a>		8/3/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article III, Section 8 (internal)	<a href="http://hawaii.gov/lrb/con/conart3.html#">http://hawaii.gov/lrb/con/conart3.html#</a>		4/1/2010
Franchises: No Titles of Nobility	Constitution	Const. Article I, Section 21	<a href="http://hawaii.gov/lrb/con/conart1.html#">http://hawaii.gov/lrb/con/conart1.html#</a>		4/1/2010
Franchises: Tax code	Statute	H.R.S. Chapter 235	<a href="http://www.capitol.hawaii.gov/hrscurrent/Vol04_Ch0201-0257/HRS0235/#">http://www.capitol.hawaii.gov/hrscurrent/Vol04_Ch0201-0257/HRS0235/#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	H.R.S. Chapt. 91	<a href="http://www.capitol.hawaii.gov/hrscurrent/Vol02_Ch0046-0115/HRS0091/#">http://www.capitol.hawaii.gov/hrscurrent/Vol02_Ch0046-0115/HRS0091/#</a>	Hawaii Rev. Stat. §§ 91-1 to 91-18	4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://hawaii.gov/lrb/con/#">http://hawaii.gov/lrb/con/#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article I, Sections 3, 5	<a href="http://hawaii.gov/lrb/con/conart1.html#">http://hawaii.gov/lrb/con/conart1.html#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article I, Section 1	<a href="http://hawaii.gov/lrb/con/conart1.html#">http://hawaii.gov/lrb/con/conart1.html#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

#### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Hawaii Appellate Reports	1880	1994	Haw.App.	Intermediate Court of Appeals
Hawaii Reports (ends with vol. 75)	1847	1994	Haw.	Supreme Court
Pacific Reporter	1880		P.2d	Intermediate Court of Appeals
Pacific Reporter	1959		P.2d	Supreme Court
West's Hawaii Reports (begins with Vo. 76)	1994		Haw.	Intermediate Court of Appeals
West's Hawaii Reports (begins with Vol. 76)	1994		Haw.	Supreme Court

#### COURTS:

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Circuit Court	10000	25000	29		5			Const. Art. VI, Sec. 2; H.R.S. Chapt. 603
CourtLink: <a href="http://www.courts.state.hi.us/courts/circuit/circuit_courts.html">http://www.courts.state.hi.us/courts/circuit/circuit_courts.html</a>								
Description: Rule in all jury trial cases. General jurisdiction in civil and criminal cases. Exclusive jurisdiction in probate, guardianship and criminal felony cases, as well as civil cases where the contested amount exceeds \$20,000. Concurrent jurisdiction with District Courts in civil non-jury cases that specify amounts between \$10,000-\$20,000.								

Jurisdiction Name:		Hawaii					
District Court		25000	21		4		Const. Art. VI, Sec. 2; H.R.S. Chap. 604
CourtLink:		<a href="http://www.courts.state.hi.us/courts/district/district_courts.html">http://www.courts.state.hi.us/courts/district/district_courts.html</a>					
Description:		<p>Jury trials are held in the Circuit Courts, which have general jurisdiction in civil and criminal cases. They also have exclusive jurisdiction in probate, guardianship and criminal felony cases, as well as civil cases where the contested amount exceeds \$25,000.</p> <p>Circuit Courts share concurrent jurisdiction with District Courts in civil non-jury cases in which the amounts in controversy are between \$10,000 and \$25,000. Other cases heard by the Circuit Courts include mechanics' liens and misdemeanor violations transferred from the District Courts for jury trials</p>					
Family Court					4		H.R.S. Title 31, Chapter 571
CourtLink:		<a href="http://www.courts.state.hi.us/courts/family/family_courts.html">http://www.courts.state.hi.us/courts/family/family_courts.html</a>					
Description:		Rule in all legal matters involving children, such as delinquency, waiver, status offenses, abuse and neglect, termination of parental rights, adoption, guardianships and detention. Also hears traditional domestic-relations cases, including divorce, nonsupport, paternity, uniform child custody jurisdiction cases and miscellaneous custody matters.					
Intermediate Court of Appeals					1		Const. Art. VI, Sec. 2; H.R.S. Chapter 602
CourtLink:		<a href="http://www.courts.state.hi.us/courts/appeals/intermediate_court_of_appeals.html">http://www.courts.state.hi.us/courts/appeals/intermediate_court_of_appeals.html</a>					
Description:		State's second highest court that reviews appeals from state trial court or agency decisions. Its decisions, under certain circumstances, are subject to the Hawai'i Supreme Court's review.					
Land and Tax Appeals Court					1		
CourtLink:		<a href="http://www.courts.state.hi.us/courts/landtax/land_and_tax_appeal_courts.html">http://www.courts.state.hi.us/courts/landtax/land_and_tax_appeal_courts.html</a>					
Description:		Statewide court of record with jurisdiction over disputes concerning property, excise, liquor, tobacco, income and insurance taxes, among others.					
Supreme Court			5		1		Const. Art. VI, Sec. 2
CourtLink:		<a href="http://www.courts.state.hi.us/courts/supreme/hawaii_supreme_court.html">http://www.courts.state.hi.us/courts/supreme/hawaii_supreme_court.html</a>					
Description:		State's highest court makes binding decisions over appeals from the lower courts upon transfer from the Intermediate Court of Appeals and cases eligible to be heard directly by the Hawai'i Supreme Court. Also responsible for court rules, licensing and disciplining attorneys.					

**TAX NOTICES:**

RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
D-103C	6.12.05		
D-142C	6.12.02	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=HI-D142CResp#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=HI-D142CResp#</a>	
D-194			
ITPS-03A	6.12.03	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=HI-ITPS-03A#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=HI-ITPS-03A#</a>	
ITPS-04A	6.12.04		

<b>Jurisdiction Name:</b> Idaho	
Type:	State
Abbreviation:	ID
StatutesName:	Idaho Statutes (I.S.)
NumCounties:	44
AreaCodes:	208
IncomeTax?:	<input checked="" type="checkbox"/>
Country:	United States
DateJoinedCountry:	7/3/1890

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.state.id.us/">http://www.state.id.us/</a>
ConstitutionLink:	<a href="http://www.idsos.state.id.us/elect/stcon/stconidx.htm">http://www.idsos.state.id.us/elect/stcon/stconidx.htm</a>
StatutesLink:	<a href="http://www3.state.id.us/idstat/TOC/idstTOC.html">http://www3.state.id.us/idstat/TOC/idstTOC.html</a>
RegulationsLink:	<a href="http://adm.idaho.gov/adminrules/">http://adm.idaho.gov/adminrules/</a>
RegisterLink:	<a href="http://adm.idaho.gov/adminrules/bulletin/mstrtoc.htm">http://adm.idaho.gov/adminrules/bulletin/mstrtoc.htm</a>
CourtsLink:	<a href="http://www.findlaw.com/11stategov/id/idca.html">http://www.findlaw.com/11stategov/id/idca.html</a>
CourtCivilRulesLink:	<a href="http://www.isc.idaho.gov/rules/civilidx.htm">http://www.isc.idaho.gov/rules/civilidx.htm</a>
CourtCriminalRulesLink:	<a href="http://www.isc.idaho.gov/rules/crimidx.htm">http://www.isc.idaho.gov/rules/crimidx.htm</a>
CourtAppelRulesLink:	<a href="http://www.isc.idaho.gov/rules/iaridx.htm">http://www.isc.idaho.gov/rules/iaridx.htm</a>
RulesOfEvidenceLink:	<a href="http://www.isc.idaho.gov/rules/evididx.htm">http://www.isc.idaho.gov/rules/evididx.htm</a>
UCCFilingsLink:	<a href="http://www.idsos.state.id.us/ucc/uccindex.htm">http://www.idsos.state.id.us/ucc/uccindex.htm</a>
AdminOfficeOfCourtsLink:	<a href="http://www.isc.idaho.gov/">http://www.isc.idaho.gov/</a>

**FRANCHISES:**

TaxCodeTitle:	Title 63
TaxCodeLink:	<a href="http://www.legislature.idaho.gov/idstat/Title63/T63.htm">http://www.legislature.idaho.gov/idstat/Title63/T63.htm</a>
TaxRegTitle:	Title 35
TaxRegsLink:	<a href="http://adm.idaho.gov/adminrules/rules/idapa35/35index.htm">http://adm.idaho.gov/adminrules/rules/idapa35/35index.htm</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	None
Tax-WithHldgExForm:	None
Tax-MainReturnForms:	Form 40: Resident; Form 43: Nonresident
Tax-SubstW2Form:	None
Tax-RevenueAgency:	Idaho State Tax Commission (ISTC)
RevenueDeptLink:	<a href="http://tax.idaho.gov/">http://tax.idaho.gov/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 49
VehCodeLink:	<a href="http://www.legislature.idaho.gov/idstat/Title49/T49.htm">http://www.legislature.idaho.gov/idstat/Title49/T49.htm</a>
VehicleRegTitle:	Section 39
VehicleRegLink:	<a href="http://adm.idaho.gov/adminrules/rules/idapa39/39index.htm">http://adm.idaho.gov/adminrules/rules/idapa39/39index.htm</a>

**Jurisdiction Name: Idaho**For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of Idaho				
FullName:					
Address1:	Office of Attorney General				
Address2:	700 W. Jefferson Street				
City:	Biuse	State:	Idaho	Zip:	83720-0010
PhoneBusiness:	(208) 334-2400	PhoneFax:	(208) 854-8071		
EmailAddr:					
WebSource:	<a href="http://www2.state.id.us/ag/">http://www2.state.id.us/ag/</a>				
DateLastUpdate:	3/25/2010 12:42:38 PM				

POCType:	Governor				
OrgName:	Governor of Idaho				
FullName:					
Address1:	P.O. Box 83720				
Address2:					
City:	Boise	State:	Idaho	Zip:	83720
PhoneBusiness:	208-334-2100	PhoneFax:			
EmailAddr:	<a href="http://gov.idaho.gov/WebRespond/contact_form.html">http://gov.idaho.gov/WebRespond/contact_form.html</a>				
WebSource:	<a href="http://gov.idaho.gov/">http://gov.idaho.gov/</a>				
DateLastUpdate:	3/25/2010 12:41:11 PM				

POCType:	Secretary of State							
OrgName:	Idaho Secretary of State							
FullName:								
Address1:	PO Box 83720							
Address2:								
City:	Boise		State:	Idaho		Zip:	83720-0080	
PhoneBusiness:	(208) 334-2300		PhoneFax:					
EmailAddr:								
WebSource:	<a href="http://www.sos.idaho.gov/">http://www.sos.idaho.gov/</a>							
DateLastUpdate:	3/25/2010 12:44:03 PM							

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article V	<a href="http://www.legislature.idaho.gov/idstat/IC/Title003.htm#">http://www.legislature.idaho.gov/idstat/IC/Title003.htm#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 13	<a href="http://www.isc.idaho.gov/rules/civilidx.htm#">http://www.isc.idaho.gov/rules/civilidx.htm#</a>		4/1/2010
Court: Declaratory judgment act	Statute	I.S. Title 10, Chapter 12	<a href="http://www.legislature.idaho.gov/idstat/Title10/T10CH12.htm#">http://www.legislature.idaho.gov/idstat/Title10/T10CH12.htm#</a>		4/1/2010

<b>Jurisdiction Name: Idaho</b>					
Court: Default Judgment	Court Rule	Rule of Civil Procedure 54(e)(4)	<a href="http://www.isc.idaho.gov/rules/ircp54.rul#">#http://www.isc.idaho.gov/rules/ircp54.rul#</a>		4/2/2010
Court: Disqualification of Judge	Court Rule	I.S. Title 1, Chap. 18	<a href="http://www.legislature.idaho.gov/idstat/Title1/T1CH18.htm">#http://www.legislature.idaho.gov/idstat/Title1/T1CH18.htm#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 8(d)	<a href="http://www.isc.idaho.gov/rules/civilidx.htm">#http://www.isc.idaho.gov/rules/civilidx.htm#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	I.S. § 10-1302	<a href="http://www.legislature.idaho.gov/idstat/Title10/T10CH13.htm">#http://www.legislature.idaho.gov/idstat/Title10/T10CH13.htm#</a>		4/2/2010
Court: Long arm statute	Statute	I.S. § 5-514 (2002)	<a href="http://www.legislature.idaho.gov/idstat/Title5/T5CH5.htm">#http://www.legislature.idaho.gov/idstat/Title5/T5CH5.htm#</a>		4/2/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure	<a href="http://www.isc.idaho.gov/rules/civilidx.htm">#http://www.isc.idaho.gov/rules/civilidx.htm#</a>		4/5/2010
Court: Rules of Evidence	Court Rule	Rules of Evidence	<a href="http://www.isc.idaho.gov/rules/evididx.htm">#http://www.isc.idaho.gov/rules/evididx.htm#</a>		4/1/2010
Crime: False Personation	Statute	I.S. § 18-3001	<a href="http://www.legislature.idaho.gov/idstat/Title18/T18CH30SECT18-3001.htm">#http://www.legislature.idaho.gov/idstat/Title18/T18CH30SECT18-3001.htm#</a>		8/3/2012
Crime: Impersonating Public Officer	Statute	I.S. § 18-3005	<a href="http://www.legislature.idaho.gov/idstat/Title18/T18CH30SECT18-3001.htm">#http://www.legislature.idaho.gov/idstat/Title18/T18CH30SECT18-3001.htm#</a>		8/3/2012
Crime: Misprision or Compounding	Statute	I.S. § 18-1601	<a href="http://www.legislature.idaho.gov/idstat/Title18/T18CH16SECT18-1601.htm">#http://www.legislature.idaho.gov/idstat/Title18/T18CH16SECT18-1601.htm#</a>		8/3/2012
Crime: Receiving Stolen Property	Statute	I.S. § 18-3127	<a href="http://www.legislature.idaho.gov/idstat/Title18/T18CH31SECT18-3127.htm">#http://www.legislature.idaho.gov/idstat/Title18/T18CH31SECT18-3127.htm#</a>		8/3/2012
Crime: Slavery or Human Trafficking	Statute	I.S. § 18-8602	<a href="http://www.legislature.idaho.gov/idstat/Title18/T18CH86SECT18-8602.htm">#http://www.legislature.idaho.gov/idstat/Title18/T18CH86SECT18-8602.htm#</a>		8/3/2012
Crime: Tampering with a Witness	Statute	I.S. § 18-2604	<a href="http://www.legislature.idaho.gov/idstat/Title18/T18CH26SECT18-2604.htm">#http://www.legislature.idaho.gov/idstat/Title18/T18CH26SECT18-2604.htm#</a>		8/3/2012
Crime: Tampering with Public Records	Statute	I.S. § 18-3201-3202	<a href="http://www.legislature.idaho.gov/idstat/Title18/T18CH32.htm">#http://www.legislature.idaho.gov/idstat/Title18/T18CH32.htm#</a>		8/3/2012
Crime: Terrorism	Statute	I.S. § 18-8103	<a href="http://www.legislature.idaho.gov/idstat/Title18/T18CH81SECT18-8103.htm">#http://www.legislature.idaho.gov/idstat/Title18/T18CH81SECT18-8103.htm#</a>		8/3/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article V, Section 7 (judges)	<a href="http://www.legislature.idaho.gov/idstat/IC/Title003.htm">#http://www.legislature.idaho.gov/idstat/IC/Title003.htm#</a>		4/1/2010
Franchises: Tax code	Statute	I.S. Title 63	<a href="http://www.legislature.idaho.gov/idstat/Title63/T63.htm">#http://www.legislature.idaho.gov/idstat/Title63/T63.htm#</a>		4/2/2010
Franchises: Vehicle Code	Statute	I.S. Title 49	<a href="http://www.legislature.idaho.gov/idstat/Title49/T49.htm">#http://www.legislature.idaho.gov/idstat/Title49/T49.htm#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	I.S. Title 67, Chapter 52	<a href="http://www.legislature.idaho.gov/idstat/Title67/T67CH52.htm">#http://www.legislature.idaho.gov/idstat/Title67/T67CH52.htm#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://www.legislature.idaho.gov/idstat/IC/Title003.htm">#http://www.legislature.idaho.gov/idstat/IC/Title003.htm#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article I, Section 1	<a href="http://www.legislature.idaho.gov/idstat/IC/ArtIsect1.htm">#http://www.legislature.idaho.gov/idstat/IC/ArtIsect1.htm#</a>		4/1/2010
Rights: Inalienable	Constitution	Const. Article I, Section 1	<a href="http://www.legislature.idaho.gov/idstat/IC/ArtIsect1.htm">#http://www.legislature.idaho.gov/idstat/IC/ArtIsect1.htm#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article I, Section 2	<a href="http://www.legislature.idaho.gov/idstat/IC/ArtI.htm">#http://www.legislature.idaho.gov/idstat/IC/ArtI.htm#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**

Jurisdiction Name: Idaho				
RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Idaho Reports	1866		Idaho	Supreme Court
Idaho Reports	1982		Idaho	Court of Appeals
Pacific Reporter	1881		P., P.2d	Supreme Court
Pacific Reporter	1882		P.2d	

**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Court of Appeals			4	6 yr.	1			I.S. Title 1, Chap. 24
CourtLink: <a href="http://www.isc.idaho.gov/">http://www.isc.idaho.gov/</a>								
Description:								
District Courts			42	4 yr elect	7	7		Const. Art. V, Sect. 11; I.S. Title 1, Chap. 7
CourtLink: <a href="http://www.isc.idaho.gov/district.htm">http://www.isc.idaho.gov/district.htm</a>								
Description:								
Drug and Mental Health Court					7			
CourtLink: <a href="http://www.isc.idaho.gov/dcmain.htm">http://www.isc.idaho.gov/dcmain.htm</a>								
Description:								
Probate Courts								Const. Art. V, Sect. 21
CourtLink:								
Description:								
Small Claims Court								I.S. Title 1, Chap. 23
CourtLink:								
Description:								
Supreme Court			5	6 yr.	1			Const. Art. V, Sect. 2, 6; I.S. Title 1, Chap. 2
CourtLink: <a href="http://www.isc.idaho.gov/">http://www.isc.idaho.gov/</a>								
Description:								

**TAX NOTICES:**

<b>Jurisdiction Name:</b>		<b>Illinois</b>	
Type:	State	IncomeTax?:	<input checked="" type="checkbox"/>
Abbreviation:	IL	Country:	United States
StatutesName:	Illinois Compiled Statutes	DateJoinedCountry:	12/3/1818
NumCounties:	102		
AreaCodes:	217 309 312 618 630 708 773 815 847		

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.illinois.gov/">http://www.illinois.gov/</a>
ConstitutionLink:	<a href="http://www.ilga.gov/commission/lrb/conmain.htm">http://www.ilga.gov/commission/lrb/conmain.htm</a>
StatutesLink:	<a href="http://www.ilga.gov/legislation/ilcs/ilcs.asp">http://www.ilga.gov/legislation/ilcs/ilcs.asp</a>
RegulationsLink:	<a href="http://www.cyberdriveillinois.com/departments/index/admin_indexes.html">http://www.cyberdriveillinois.com/departments/index/admin_indexes.html</a>
RegisterLink:	<a href="http://www.cyberdriveillinois.com/departments/index/register/home.html">http://www.cyberdriveillinois.com/departments/index/register/home.html</a>
CourtsLink:	<a href="http://www.findlaw.com/11stategov/il/ilca.html">http://www.findlaw.com/11stategov/il/ilca.html</a>
CourtCivilRulesLink:	<a href="http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=2017&amp;ChapAct=735%26nbsp%3BILCS%26nbsp%3B5%2F&amp;ChapterID=56&amp;ChapterName=CIVIL+PROCEDURE&amp;ActName=Code+of+Civil+Procedure">http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=2017&amp;ChapAct=735%26nbsp%3BILCS%26nbsp%3B5%2F&amp;ChapterID=56&amp;ChapterName=CIVIL+PROCEDURE&amp;ActName=Code+of+Civil+Procedure</a>
CourtCriminalRulesLink:	<a href="http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=1966&amp;ChapAct=725%26nbsp%3BILCS%26nbsp%3B5%2F&amp;ChapterID=54&amp;ChapterName=CRIMINAL+PROCEDURE&amp;ActName=Code+of+Criminal+Procedure+of+1963%2E">http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=1966&amp;ChapAct=725%26nbsp%3BILCS%26nbsp%3B5%2F&amp;ChapterID=54&amp;ChapterName=CRIMINAL+PROCEDURE&amp;ActName=Code+of+Criminal+Procedure+of+1963%2E</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=2017&amp;ChapAct=735%26nbsp%3BILCS%26nbsp%3B5%2F&amp;ChapterID=56&amp;ChapterName=CIVIL+PROCEDURE&amp;ActName=Code+of+Civil+Procedure%2E">http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=2017&amp;ChapAct=735%26nbsp%3BILCS%26nbsp%3B5%2F&amp;ChapterID=56&amp;ChapterName=CIVIL+PROCEDURE&amp;ActName=Code+of+Civil+Procedure%2E</a>
UCCFilingsLink:	<a href="http://www.cyberdriveillinois.com/departments/business_services/uniform_commercial_code/home.html">http://www.cyberdriveillinois.com/departments/business_services/uniform_commercial_code/home.html</a>
AdminOfficeOfCourtsLink:	<a href="http://www.state.il.us/court/">http://www.state.il.us/court/</a>

**FRANCHISES:**

TaxCodeTitle:	Chapter 35
TaxCodeLink:	<a href="http://www.ilga.gov/legislation/ilcs/ilcs2.asp?ChapterID=8">http://www.ilga.gov/legislation/ilcs/ilcs2.asp?ChapterID=8</a>
TaxRegTitle:	
TaxRegsLink:	<a href="http://www.cyberdriveillinois.com/departments/index/register/home.html">http://www.cyberdriveillinois.com/departments/index/register/home.html</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	Form IL-W-4
Tax-WithHldgExForm:	None. Use Form IL-W-4.
Tax-MainReturnForms:	Form IL-1040: Residents/nonresidents
Tax-SubstW2Form:	IL-4852 (Cannot use to amend amounts reported on W-2, but only to replace W-2 you could not get. Only employer can make changes, according to the form itself)



<b>Jurisdiction Name:</b>	<b>Illinois</b>
Tax-RevenueAgency:	Illinois Department of Revenue (IDOR)
RevenueDeptLink:	<a href="http://www.revenue.state.il.us/">http://www.revenue.state.il.us/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Chapter. 625
VehCodeLink:	<a href="http://www.ilga.gov/legislation/ilcs/ilcs2.asp?ChapterID=49">http://www.ilga.gov/legislation/ilcs/ilcs2.asp?ChapterID=49</a>
VehicleRegTitle:	
VehicleRegLink:	

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Revenue Commissioner			
OrgName:	Attorney General of Illinois			
FullName:				
Address1:				
Address2:	100 West Randolph			
City:	Chicago	State:	Illinois	Zip: 60601
PhoneBusiness:	(312) 814-3000	PhoneFax:		
EmailAddr:				
WebSource:	<a href="http://ag.state.il.us/about/contacts.html">http://ag.state.il.us/about/contacts.html</a>			
DateLastUpdate:	3/25/2010 12:49:06 PM			
POCType:	Governor			
OrgName:	Governor of Illinois			
FullName:				
Address1:	Office of the Governor			
Address2:	207 State House			
City:	Springfield	State:	Illinois	Zip: 62706
PhoneBusiness:	217-782-0244	PhoneFax:		
EmailAddr:				
WebSource:	<a href="http://www.illinois.gov/helpdesk/contact.cfm">http://www.illinois.gov/helpdesk/contact.cfm</a>			
DateLastUpdate:	3/25/2010 12:47:10 PM			
POCType:	Secretary of State			
OrgName:	Illinois Secretary of State			
FullName:				
Address1:	213 State Capitol			
Address2:				
City:	Springfield	State:	Illinois	Zip: 62756
PhoneBusiness:	800 252-8980	PhoneFax:		
EmailAddr:				
WebSource:				
DateLastUpdate:	3/24/2010 8:36:14 PM			

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

Jurisdiction Name: Illinois					
AUTHORITIES:					
AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article VI	<a href="http://www.ilga.gov/commission/lrb/conmain.htm#">http://www.ilga.gov/commission/lrb/conmain.htm#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	735 ILCS 5/2-608	<a href="http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=2017&amp;ChapAct=735%26nbsp%3BILCS%26nbsp%3B5%2F&amp;ChapterID=56&amp;ChapterName=CIVIL+PROCEDURE&amp;ActName=Code+of+Civil+Procedure.#">http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=2017&amp;ChapAct=735%26nbsp%3BILCS%26nbsp%3B5%2F&amp;ChapterID=56&amp;ChapterName=CIVIL+PROCEDURE&amp;ActName=Code+of+Civil+Procedure.#</a>		3/30/2010
Court: Declaratory judgment act	Statute	735 ILCS 5/Art. II Pt. 7	<a href="http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=073500050HArt%2E+II+Pt%2E+7&amp;ActID=2017&amp;ChapAct=735%26nbsp%3BILCS%26nbsp%3B5%2F&amp;ChapterID=56&amp;ChapterName=CIVIL+PROCEDURE&amp;SectionID=61897&amp;SeqStart=8800000&amp;SeqEnd=9100000&amp;ActName=Code+of+Civil+Procedure%2E#">http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=073500050HArt%2E+II+Pt%2E+7&amp;ActID=2017&amp;ChapAct=735%26nbsp%3BILCS%26nbsp%3B5%2F&amp;ChapterID=56&amp;ChapterName=CIVIL+PROCEDURE&amp;SectionID=61897&amp;SeqStart=8800000&amp;SeqEnd=9100000&amp;ActName=Code+of+Civil+Procedure%2E#</a>		3/30/2010
Court: Default Judgment	Court Rule	735 ILCS 5/2-1301(d)	<a href="http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=073500050HArt%2E+II+Pt%2E+13&amp;ActID=2017&amp;ChapAct=735%26nbsp%3BILCS%26nbsp%3B5%2F&amp;ChapterID=56&amp;ChapterName=CIVIL+PROCEDURE&amp;SectionID=61947&amp;SeqStart=15800000&amp;SeqEnd=16400000&amp;ActName=Code+of+Civil+Procedure%2E#">http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=073500050HArt%2E+II+Pt%2E+13&amp;ActID=2017&amp;ChapAct=735%26nbsp%3BILCS%26nbsp%3B5%2F&amp;ChapterID=56&amp;ChapterName=CIVIL+PROCEDURE&amp;SectionID=61947&amp;SeqStart=15800000&amp;SeqEnd=16400000&amp;ActName=Code+of+Civil+Procedure%2E#</a>		3/30/2010
Court: Failure to deny constitutes an admission	Court Rule	Supreme Court Rule 216(c )	<a href="http://www.state.il.us/court/supremecourt/rules/Art_II/ArtII.htm#133#">http://www.state.il.us/court/supremecourt/rules/Art_II/ArtII.htm#133#</a>		4/5/2010
Court: Foreign Judgment Act	Statute	735 ILCS 5/12-650 et seq. (West 2004)	<a href="http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=2017&amp;ChapAct=735%26nbsp%3BILCS%26nbsp%3B5%2F&amp;ChapterID=56&amp;ChapterName=CIVIL+PROCEDURE&amp;ActName=Code+of+Civil+Procedure%2E#">http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=2017&amp;ChapAct=735%26nbsp%3BILCS%26nbsp%3B5%2F&amp;ChapterID=56&amp;ChapterName=CIVIL+PROCEDURE&amp;ActName=Code+of+Civil+Procedure%2E#</a>		4/2/2010
Court: Long arm statute	Statute	735 ILCS 5/2-209 (2003)	<a href="http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=2017&amp;ChapAct=735%26nbsp%3BILCS%26nbsp%3B5%2F&amp;ChapterID=56&amp;ChapterName=CIVIL+PROCEDURE&amp;ActName=Code+of+Civil+Procedure%2E#">http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=2017&amp;ChapAct=735%26nbsp%3BILCS%26nbsp%3B5%2F&amp;ChapterID=56&amp;ChapterName=CIVIL+PROCEDURE&amp;ActName=Code+of+Civil+Procedure%2E#</a>		4/2/2010
Court: Rules of Civil Procedure	Statute	735 ILCS 5/	<a href="http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=2017&amp;ChapAct=735%26nbsp%3BILCS%26nbsp%3B5%2F&amp;ChapterID=56&amp;ChapterName=CIVIL+PROCEDURE&amp;ActName=Code+of+Civil+Procedure.#">http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=2017&amp;ChapAct=735%26nbsp%3BILCS%26nbsp%3B5%2F&amp;ChapterID=56&amp;ChapterName=CIVIL+PROCEDURE&amp;ActName=Code+of+Civil+Procedure.#</a>		4/5/2010
Court: Rules of Evidence	Statute	735 ILCS 5/	<a href="http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=2017&amp;ChapAct=735%26nbsp%3BILCS%26nbsp%3B5%2F&amp;ChapterID=56&amp;ChapterName=CIVIL+PROCEDURE&amp;ActName=Code+of+Civil+Procedure%2E#">http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=2017&amp;ChapAct=735%26nbsp%3BILCS%26nbsp%3B5%2F&amp;ChapterID=56&amp;ChapterName=CIVIL+PROCEDURE&amp;ActName=Code+of+Civil+Procedure%2E#</a>		4/1/2010
Crime: Coercion	Statute	775 ILCS 5/3-105.1; 775 ILCS 5/6-101	<a href="http://www.ilga.gov/legislation/ilcs/documents/077500050K6-101.htm#">http://www.ilga.gov/legislation/ilcs/documents/077500050K6-101.htm#</a>		8/4/2012

<b>Jurisdiction Name: Illinois</b>					
Crime: Identity Theft	Statute	720 ILCS 5/16-30	<a href="http://www.ilga.gov/legislation/ilcs/documents/072000050K16-30.htm#">http://www.ilga.gov/legislation/ilcs/documents/072000050K16-30.htm#</a>		8/4/2012
Crime: Impersonating Public Officer	Statute	720 ILCS 5/17-2	<a href="http://www.ilga.gov/legislation/ilcs/documents/072000050K17-2.htm#">http://www.ilga.gov/legislation/ilcs/documents/072000050K17-2.htm#</a>		3/30/2010
Crime: Interference with official proceeding	Statute	720 ILCS 5/32-4e	<a href="http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=072000050HArt%2E+32&amp;ActID=1876&amp;ChapterID=53&amp;SeqStart=81400000&amp;SeqEnd=84550000#">http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=072000050HArt%2E+32&amp;ActID=1876&amp;ChapterID=53&amp;SeqStart=81400000&amp;SeqEnd=84550000#</a>		8/4/2012
Crime: Misprision or Compounding	Statute	720 ILCS 5/33-3	<a href="http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=072000050HArt%2E+33&amp;ActID=1876&amp;ChapterID=53&amp;SeqStart=84550000&amp;SeqEnd=85600000#">http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=072000050HArt%2E+33&amp;ActID=1876&amp;ChapterID=53&amp;SeqStart=84550000&amp;SeqEnd=85600000#</a>		8/4/2012
Crime: Nonconsensual Recording	Statute	720 ILCS 5/14-2	<a href="http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=072000050HArt%2E+14&amp;ActID=1876&amp;ChapterID=53&amp;SeqStart=32750000&amp;SeqEnd=34900000#">http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=072000050HArt%2E+14&amp;ActID=1876&amp;ChapterID=53&amp;SeqStart=32750000&amp;SeqEnd=34900000#</a>		8/4/2012
Crime: Perjury	Statute	720 ILCS 5/32-2	<a href="http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=072000050HArt%2E+32&amp;ActID=1876&amp;ChapterID=53&amp;SeqStart=81400000&amp;SeqEnd=84550000#">http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=072000050HArt%2E+32&amp;ActID=1876&amp;ChapterID=53&amp;SeqStart=81400000&amp;SeqEnd=84550000#</a>		8/4/2012
Crime: Perjury, Subornation of	Statute	720 ILCS 5/32-3	<a href="http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=072000050HArt%2E+32&amp;ActID=1876&amp;ChapterID=53&amp;SeqStart=81400000&amp;SeqEnd=84550000#">http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=072000050HArt%2E+32&amp;ActID=1876&amp;ChapterID=53&amp;SeqStart=81400000&amp;SeqEnd=84550000#</a>		8/4/2012
Crime: Receiving Stolen Property	Statute	720 ILCS 5/16-1(a)(4)	<a href="http://www.ilga.gov/legislation/ilcs/documents/072000050K16-1.htm#">http://www.ilga.gov/legislation/ilcs/documents/072000050K16-1.htm#</a>		8/4/2012
Crime: Refusal to Provide Identification	Statute	720 ILCS 5/31-4.5	<a href="http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=072000050HArt%2E+31&amp;ActID=1876&amp;ChapterID=53&amp;SeqStart=79900000&amp;SeqEnd=80950000#">http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=072000050HArt%2E+31&amp;ActID=1876&amp;ChapterID=53&amp;SeqStart=79900000&amp;SeqEnd=80950000#</a>		8/4/2012
Crime: Simulating Legal Process	Statute	720 ILCS 5/32-7;720 ILCS 5/32-4f; 720 ILCS 5/32-13	<a href="http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=072000050HArt%2E+32&amp;ActID=1876&amp;ChapterID=53&amp;SeqStart=81400000&amp;SeqEnd=84550000#">http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=072000050HArt%2E+32&amp;ActID=1876&amp;ChapterID=53&amp;SeqStart=81400000&amp;SeqEnd=84550000#</a>		8/4/2012
Crime: Slavery or Human Trafficking	Statute	720 ILCS 5/10-9	<a href="http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=072000050HArt%2E+10&amp;ActID=1876&amp;ChapterID=53&amp;SeqStart=12600000&amp;SeqEnd=14100000#">http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=072000050HArt%2E+10&amp;ActID=1876&amp;ChapterID=53&amp;SeqStart=12600000&amp;SeqEnd=14100000#</a>		8/4/2012
Crime: Tampering with a Witness	Statute	720 ILCS 5/32-3	<a href="http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=072000050HArt%2E+32&amp;ActID=1876&amp;ChapterID=53&amp;SeqStart=81400000&amp;SeqEnd=84550000#">http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=072000050HArt%2E+32&amp;ActID=1876&amp;ChapterID=53&amp;SeqStart=81400000&amp;SeqEnd=84550000#</a>		8/4/2012
Crime: Tampering with Public Records	Statute	720 ILCS 5/32-8	<a href="http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=072000050HArt%2E+32&amp;ActID=1876&amp;ChapterID=53&amp;SeqStart=81400000&amp;SeqEnd=84550000#">http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=072000050HArt%2E+32&amp;ActID=1876&amp;ChapterID=53&amp;SeqStart=81400000&amp;SeqEnd=84550000#</a>		8/4/2012
Crime: Terrorism	Statute	720 ILCS 5/Art. 29D	<a href="http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=072000050HArt%2E+29D&amp;ActID=1876&amp;ChapterID=53&amp;SeqStart=77600000&amp;SeqEnd=79400000#">http://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=072000050HArt%2E+29D&amp;ActID=1876&amp;ChapterID=53&amp;SeqStart=77600000&amp;SeqEnd=79400000#</a>		8/4/2012
Crime: Theft by Deception	Statute	720 ILCS 5/16-1(a)(2)	<a href="http://www.ilga.gov/legislation/ilcs/documents/072000050K16-1.htm#">http://www.ilga.gov/legislation/ilcs/documents/072000050K16-1.htm#</a>		8/4/2012

<b>Jurisdiction Name: Illinois</b>					
Franchises: Dual Office Prohibition	Constitution	Const. Article IV, Section 2(e) (legislative)	<a href="http://www.ilga.gov/commission/rb/con4.htm#">http://www.ilga.gov/commission/rb/con4.htm#</a>		4/2/2010
Franchises: Tax code	Statute	ILCS Chapter 35	<a href="http://www.ilga.gov/legislation/ilcs/ilcs2.asp?ChapterID=8#">http://www.ilga.gov/legislation/ilcs/ilcs2.asp?ChapterID=8#</a>		4/2/2010
Franchises: Vehicle Code	Statute	ILCS Chapter. 625	<a href="http://www.ilga.gov/legislation/ilcs/ilcs2.asp?ChapterID=49#">http://www.ilga.gov/legislation/ilcs/ilcs2.asp?ChapterID=49#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	5 I.L.C.S. 100	<a href="http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=83&amp;ChapterID=2&amp;ChapterName=GENERAL+PROVISIONS&amp;ActName=Illinois+Administrative+Procedure+Act%2E#">http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=83&amp;ChapterID=2&amp;ChapterName=GENERAL+PROVISIONS&amp;ActName=Illinois+Administrative+Procedure+Act%2E#</a>	S.H.A. 5 I.L.C.S. 100/1-1 to 100/15-10 (Smith-Hurd)	4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://www.ilga.gov/commission/rb/conmain.htm#">http://www.ilga.gov/commission/rb/conmain.htm#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article I, Section 2	<a href="http://www.ilga.gov/commission/rb/con1.htm#">http://www.ilga.gov/commission/rb/con1.htm#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article I, Section 1	<a href="http://www.ilga.gov/commission/rb/con1.htm#">http://www.ilga.gov/commission/rb/con1.htm#</a>		4/1/2010
Uniform Commercial Code (UCC)	Statute	810 ILCS 5	<a href="http://www.ilga.gov/legislation/ilcs/ilcs2.asp?ChapterID=66#">http://www.ilga.gov/legislation/ilcs/ilcs2.asp?ChapterID=66#</a>		3/30/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Illinois Appellate Court Reports	1877		Ill.App., Ill.App.2d, Ill.App.3d	Appellate Court
Illinois Court of Claims Reports	1889		Ill.Ct.Cl.	Court of Claims
Illinois Decisions	1976		Ill.Dec.	Supreme Court
Illinois Decisions	1976		Ill.Dec.	Appellate Court
Illinois Reports: 11 Ill. To date	1849		Ill., Ill.2d	Supreme Court
Illinois Reports: Breese	1819	1831	1 Ill. (breese)	Supreme Court
Illinois Reports: Gilman	1844	1849	e.g., 6 Ill. (1 Gilm)	Supreme Court
Illinois Reports: Scammon	1832	1843	e.g. 2 Ill. (1 Scam.)	Supreme Court
North Eastern Reporter	18886		N.E., N.E.2d	Supreme Court
North Eastern Reporter	1836		N.E.2d	Appellate Court

**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Appellate Court					5			Const. Art. VI, Sec. 5-6; 705 ILCS 25
CourtLink: <a href="http://www.state.il.us/court/AppellateCourt/default.asp">http://www.state.il.us/court/AppellateCourt/default.asp</a>								
Description:								
Circuit Court			454		23	23		Const. Art. VI, Sec. 9; 705 ILCS 35
CourtLink: <a href="http://www.state.il.us/court/CircuitCourt/default.asp">http://www.state.il.us/court/CircuitCourt/default.asp</a>								
Description:								
Supreme Court			7		1			Const. Art. VI, Sec. 3-4; 705 ILCS 5
CourtLink: <a href="http://www.state.il.us/court/SupremeCourt/default.asp">http://www.state.il.us/court/SupremeCourt/default.asp</a>								
Description:								

**TAX NOTICES:**

Jurisdiction Name: Illinois			
RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
ITR-61	6.14.01	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=IL-ITR61#">#http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=IL-ITR61#</a>	

<b>Jurisdiction Name:</b>		<b>Indiana</b>	
Type:	State	IncomeTax?:	<input checked="" type="checkbox"/>
Abbreviation:	IN	Country:	United States
StatutesName:	Indiana Code (I.C.)	DateJoinedCountry:	12/11/1816
NumCounties:	92		
AreaCodes:	219 - 260 - 317 - 574 - 765 - 812		

**Jurisdiction General Information:****Jurisdiction Tax Information:**

1.IC 6-3-2-1, Sec. 1(a) imposes the tax on the adjusted gross income of "every resident person, and on that part of the adjusted gross income derived from sources within Indiana of every nonresident person.

2.IC 6-3-1-6 defines "employee" to mean the same as that in 26 U.S.C. §3401(c).

3.IC 6-3-1-5 defines "employer" to mean the same as 26 U.S.C. §3401(d).

4.IC 6-3-1-8 defines "gross income" as being the same as 26 U.S.C. §61(a).

5.IC 6-3-1-11 says those terms that refer to the Internal Revenue Code shall be based on the code of January 1, 2003 and all other sections in that code that define or describe the term used.

6.IC 6-3-1-23 defines "compensation" as "wages, salaries, commissions and any other form of remuneration paid to employees for personal services".

7.IC 6-3-1-27 defines the term "United States" to have the same meaning as that in the Internal Revenue Code, section 7701.

8.IC 6-3-1-3.5 defines "adjusted gross income":

8.1.It is based on section 62 of the I.R.C. and modified slightly.

8.2.It has a novel formula that specifically mentions how to compute AGI. It says: "subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States".

9.IC 6-3-2-2, Sect 2(a) provides a definition of "adjusted gross income" and associates it only with corporations and "nonresident persons". This section also only mentions business income and non-business income. However, the only type of income listed related to labor is at (4) and says "compensation for labor or services rendered within this state". The term "compensation" is then defined in IC 6-3-1-23 as that associated with "employees", which are then defined the same as that in the Internal Revenue Code.

10.The Indiana form IT-40, on line 1, asks you to enter your "federal adjusted gross income". Therefore, you must have a federal liability before you can have a state liability.

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.state.in.us/">http://www.state.in.us/</a>
ConstitutionLink:	<a href="http://www.law.indiana.edu/uslawdocs/inconst.html">http://www.law.indiana.edu/uslawdocs/inconst.html</a>
StatutesLink:	<a href="http://www.in.gov/legislative/ic/code/">http://www.in.gov/legislative/ic/code/</a>
RegulationsLink:	<a href="http://www.ai.org/legislative/iac/">http://www.ai.org/legislative/iac/</a>
RegisterLink:	
CourtsLink:	<a href="http://www.findlaw.com/11stategov/in/inca.html">http://www.findlaw.com/11stategov/in/inca.html</a>
CourtCivilRulesLink:	<a href="http://www.in.gov/judiciary/rules/trial_proc/">http://www.in.gov/judiciary/rules/trial_proc/</a>
CourtCriminalRulesLink:	<a href="http://www.in.gov/judiciary/rules/trial_proc/">http://www.in.gov/judiciary/rules/trial_proc/</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.in.gov/legislative/ic/code/title34/ar45/">http://www.in.gov/legislative/ic/code/title34/ar45/</a>
UCCFilingsLink:	<a href="http://www.in.gov/sos/business/ucc.html">http://www.in.gov/sos/business/ucc.html</a>
AdminOfficeOfCourtsLink:	<a href="http://www.in.gov/judiciary/">http://www.in.gov/judiciary/</a>

**FRANCHISES:**

<b>Jurisdiction Name:</b>	<b>Indiana</b>
TaxCodeTitle:	Title 6
TaxCodeLink:	<a href="http://www.in.gov/legislative/ic/code/title6/">http://www.in.gov/legislative/ic/code/title6/</a>
TaxRegTitle:	Title 45
TaxRegsLink:	<a href="http://www.in.gov/legislative/iac/iac_title?iact=45">http://www.in.gov/legislative/iac/iac_title?iact=45</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	WH-4
Tax-WithHldgExForm:	None
Tax-MainReturnForms:	Form IT-40:Residents; Form IT-40PNR: Nonresidents and part year residents
Tax-SubstW2Form:	None
Tax-RevenueAgency:	Indiana Department of Revenue (IDOR)
RevenueDeptLink:	<a href="http://www.in.gov/dor/">http://www.in.gov/dor/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 9
VehCodeLink:	<a href="http://www.in.gov/legislative/ic/code/title9/">http://www.in.gov/legislative/ic/code/title9/</a>
VehicleRegTitle:	Title 140
VehicleRegLink:	<a href="http://www.in.gov/legislative/iac/iac_title?iact=140">http://www.in.gov/legislative/iac/iac_title?iact=140</a>

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General		
OrgName:	Attorney General of Indiana		
FullName:			
Address1:	Indiana Government Center South		
Address2:	302 W. Washington St., 5th Floor		
City:	Indianapolis	State:	Indiana
		Zip:	46204
PhoneBusiness:	317.232.6201	PhoneFax:	317.232.7979
EmailAddr:	mailto:Constituent@atg.in.gov		
WebSource:	<a href="http://www.in.gov/attorneygeneral/2353.htm">http://www.in.gov/attorneygeneral/2353.htm</a>		
DateLastUpdate:	3/25/2010 1:33:43 PM		

POCType:	Governor		
OrgName:	Governor of Indiana		
FullName:			
Address1:	Office of the Governor		
Address2:	Statehouse		
City:	Indianapolis	State:	Indiana
		Zip:	46204-2797
PhoneBusiness:	317-232-4567	PhoneFax:	
EmailAddr:			
WebSource:	<a href="http://www.in.gov/gov/2631.htm">http://www.in.gov/gov/2631.htm</a>		
DateLastUpdate:	3/25/2010 1:32:04 PM		

<b>Jurisdiction Name:</b>						<b>Indiana</b>								
POCType:		Secretary of State												
OrgName:		Indiana Secretary of State												
FullName:														
Address1:		201 Statehouse												
Address2:														
City:		Indianapolis				State:		Indiana			Zip:		46204	
PhoneBusiness:		317.232.6531				PhoneFax:		317.233.3283						
EmailAddr:		http://www.in.gov/sos/2368.htm												
WebSource:		<a href="http://www.in.gov/sos/2341.htm">http://www.in.gov/sos/2341.htm</a>												
DateLastUpdate:		3/24/2010 8:37:41 PM												

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article 7	<a href="http://www.law.indiana.edu/uslawdocs/inconst.html#">http://www.law.indiana.edu/uslawdocs/inconst.html#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 13	<a href="http://www.in.gov/judiciary/rules/trial_proc/#_Toc244662905#">http://www.in.gov/judiciary/rules/trial_proc/#_Toc244662905#</a>		4/2/2010
Court: Declaratory judgment act	Statute	I.C. Title 34, Article 14	<a href="http://www.in.gov/legislative/ic/code/title34/#">http://www.in.gov/legislative/ic/code/title34/#</a>		4/1/2010
Court: Default Judgment	Court Rule	Rule of Civil Procedure 55	<a href="http://www.in.gov/judiciary/rules/trial_proc/#_Toc244662956#">http://www.in.gov/judiciary/rules/trial_proc/#_Toc244662956#</a>		4/2/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 8(D)	<a href="http://www.in.gov/judiciary/rules/trial_proc/#_Toc244662898#">http://www.in.gov/judiciary/rules/trial_proc/#_Toc244662898#</a>		4/1/2010
Court: Licenses to Practice Law	Statute	I.C. Title 33, Art. 43	<a href="http://www.in.gov/legislative/ic/code/title33/ar43/#">http://www.in.gov/legislative/ic/code/title33/ar43/#</a>		4/1/2010
Court: Long arm statute	Statute	Rule of Trial Procedure 4.4 (2003)	<a href="http://www.in.gov/judiciary/rules/trial_proc/#">http://www.in.gov/judiciary/rules/trial_proc/#</a>		4/2/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Trial Procedure	<a href="http://www.in.gov/judiciary/rules/trial_proc/#">http://www.in.gov/judiciary/rules/trial_proc/#</a>		4/5/2010
Court: Rules of Evidence	Statute	I.C. Title 34	<a href="http://www.in.gov/legislative/ic/code/title34/ar45/#">http://www.in.gov/legislative/ic/code/title34/ar45/#</a>		4/1/2010
Crime: Coercion	Statute	I.C. 35-45-2-1	<a href="http://www.in.gov/legislative/ic/code/title35/ar45/ch2.html#">http://www.in.gov/legislative/ic/code/title35/ar45/ch2.html#</a>		8/4/2012
Crime: Conflict of Interest	Statute	I.C. 35-44.1-1-4	<a href="http://www.in.gov/legislative/ic/code/title35/ar44.1/ch1.html#">http://www.in.gov/legislative/ic/code/title35/ar44.1/ch1.html#</a>		8/4/2012
Crime: Identity Theft	Statute	I.C. 35-43-5-3.5	<a href="http://www.in.gov/legislative/ic/code/title35/ar43/ch5.html#">http://www.in.gov/legislative/ic/code/title35/ar43/ch5.html#</a>		8/4/2012
Crime: Impersonating Public Officer	Statute	I.C. 35-44.1-2-6	<a href="http://www.in.gov/legislative/ic/code/title35/ar44.1/ch2.html#">http://www.in.gov/legislative/ic/code/title35/ar44.1/ch2.html#</a>		8/4/2012
Crime: Obstruction of Justice	Statute	I.C. 35-44.1-2-2	<a href="http://www.in.gov/legislative/ic/code/title35/ar44.1/ch2.html#">http://www.in.gov/legislative/ic/code/title35/ar44.1/ch2.html#</a>		8/4/2012
Crime: Perjury	Statute	I.C. 35-44.1-2-1	<a href="http://www.in.gov/legislative/ic/code/title35/ar44.1/ch2.html#">http://www.in.gov/legislative/ic/code/title35/ar44.1/ch2.html#</a>		8/4/2012
Crime: Receiving Stolen Property	Statute	I.C. 35-43-4-2	<a href="http://www.in.gov/legislative/ic/code/title35/ar43/ch4.html#">http://www.in.gov/legislative/ic/code/title35/ar43/ch4.html#</a>		8/4/2012
Crime: Retaliating for reporting a violation	Statute	I.C. 35-44.2-1-1	<a href="http://www.in.gov/legislative/ic/code/title35/ar44.2/ch1.html#">http://www.in.gov/legislative/ic/code/title35/ar44.2/ch1.html#</a>		8/4/2012



Jurisdiction Name:		Indiana				
Crime: Slavery or Human Trafficking	Constitution	Const. Article 1, Section 35; IC 35-42-3.5-1	<a href="http://www.law.indiana.edu/uslawdocs/inconst/art-1.html#sec-1#">http://www.law.indiana.edu/uslawdocs/inconst/art-1.html#sec-1#</a>		8/4/2012	
Crime: Tampering with a Witness	Statute	I.C. 34-47-2-3	<a href="http://www.in.gov/legislative/ic/code/title34/ar47/ch2.html#">http://www.in.gov/legislative/ic/code/title34/ar47/ch2.html#</a>		8/4/2012	
Crime: Terrorism	Statute	I.C. 35-47-12-1	<a href="http://www.in.gov/legislative/ic/code/title35/ar47/ch12.html#">http://www.in.gov/legislative/ic/code/title35/ar47/ch12.html#</a>		8/4/2012	
Crime: Unlawful Use of SSN	Statute	I.C. 35-44.2-4-2	<a href="http://www.in.gov/legislative/ic/code/title35/ar44.2/ch4.html#">http://www.in.gov/legislative/ic/code/title35/ar44.2/ch4.html#</a>		8/4/2012	
Criminal Defense: Use of Force in Defense of Person	Statute	I.C. 35-41-3-2	<a href="http://www.in.gov/legislative/ic/code/title35/ar41/ch3.html#">http://www.in.gov/legislative/ic/code/title35/ar41/ch3.html#</a>		8/4/2012	
Criminal Defense: Witness Immunity	Statute	I.C. 35-37-3-2	<a href="http://www.in.gov/legislative/ic/code/title35/ar37/ch3.html#">http://www.in.gov/legislative/ic/code/title35/ar37/ch3.html#</a>		8/4/2012	
Franchises: Dual Office Prohibition	Constitution	Const. Article 2, Section 9; Const. Article 4, Section 30 (legislative)	<a href="http://www.law.indiana.edu/uslawdocs/inconst/art-2.html#sec-9#">http://www.law.indiana.edu/uslawdocs/inconst/art-2.html#sec-9#</a>		4/1/2010	
Franchises: No Titles of Nobility	Constitution	Const. Article 2, Section 35	<a href="http://www.law.indiana.edu/uslawdocs/inconst/art-1.html#sec-1#">http://www.law.indiana.edu/uslawdocs/inconst/art-1.html#sec-1#</a>		4/1/2010	
Franchises: Tax code	Statute	I.C. Title 6	<a href="http://www.in.gov/legislative/ic/code/title6/#">http://www.in.gov/legislative/ic/code/title6/#</a>		4/2/2010	
Franchises: Vehicle Code	Statute	I.C. Title 9	<a href="http://www.in.gov/legislative/ic/code/title9/#">http://www.in.gov/legislative/ic/code/title9/#</a>		4/2/2010	
Government: Administrative Proc. Act	Statute	I.C. Title 4, Article 22	<a href="http://www.in.gov/legislative/ic/code/title4/ar22/#">http://www.in.gov/legislative/ic/code/title4/ar22/#</a>		4/3/2010	
Rights: Bill of Rights	Constitution	Const. Article 1	<a href="http://www.law.indiana.edu/uslawdocs/inconst.html#">http://www.law.indiana.edu/uslawdocs/inconst.html#</a>		4/1/2010	
Rights: Equal Protection	Constitution	Const. Article 1, Section 1	<a href="http://www.law.indiana.edu/uslawdocs/inconst/art-1.html#sec-1#">http://www.law.indiana.edu/uslawdocs/inconst/art-1.html#sec-1#</a>		4/1/2010	
Rights: People are Sovereigns	Constitution	Const. Article 1, Section 1	<a href="http://www.law.indiana.edu/uslawdocs/inconst/art-1.html#http://www.law.indiana.edu/uslawdocs/inconst/art-1.html#sec-1">http://www.law.indiana.edu/uslawdocs/inconst/art-1.html#http://www.law.indiana.edu/uslawdocs/inconst/art-1.html#sec-1</a>		4/1/2010	

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

#### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Blackford	1817	1847	Blackf.	Supreme Court
Indiana Court of Appeals Reports (prior to 1972, Indiana Appellate Court Reports)	1890	1979	Ind.App.	Court of Appeals
Indiana reports	1848	1981	Ind.	Supreme Court
North Eastern Reporter	1885		N.E., N.E.2d	Supreme Court
North Eastern Reporter	1891		N.E., N.E.2d	Court of Appeals

#### COURTS:

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Circuit Courts			105		91			I.C. Title 33, Art. 28
CourtLink: <a href="http://judgopedia.org/index.php/Iowa_district_courts">http://judgopedia.org/index.php/Iowa_district_courts</a>								
Description:								

Jurisdiction Name:		Indiana					
City Courts				4 yr elect	48		Const. Art. 7, Sect. 8; I.C. Title 33, Art. 35
	CourtLink:	<a href="http://www.in.gov/legislative/ic/code/title33/ar35/">http://www.in.gov/legislative/ic/code/title33/ar35/</a>					
	Description:						
County Courts							I.C. Title 33, Art. 30
	CourtLink:	<a href="http://www.in.gov/legislative/ic/code/title33/ar30/">http://www.in.gov/legislative/ic/code/title33/ar30/</a>					
	Description:						
Court of Appeals			15		5		Const. Art. 7, Sect. 5; I.C. Title 33, Art. 25
	CourtLink:	<a href="http://www.in.gov/judiciary/appeals/">http://www.in.gov/judiciary/appeals/</a>					
	Description:						
Probate Court			1		1		I.C. Title 33, Art. 31
	CourtLink:	<a href="http://www.in.gov/legislative/ic/code/title33/ar31/">http://www.in.gov/legislative/ic/code/title33/ar31/</a>					
	Description:						
Small Claims					1		
	CourtLink:						
	Description:	Only in Marion County					
Superior Courts			193	6 yr elect			I.C. Title 33, Art. 29
	CourtLink:	<a href="http://www.in.gov/legislative/ic/code/title33/ar29/">http://www.in.gov/legislative/ic/code/title33/ar29/</a>					
	Description:						
Supreme Court			5		1		Const. Art. 7, Sect. 2; I.C. Title 33, Art. 24
	CourtLink:	<a href="http://www.in.gov/judiciary/supreme/">http://www.in.gov/judiciary/supreme/</a>					
	Description:						
Tax Court			1		1		I.C. Title 33, Art. 26
	CourtLink:	<a href="http://www.in.gov/judiciary/tax/">http://www.in.gov/judiciary/tax/</a>					
	Description:						
Town courts				4 yr elect	27		
	CourtLink:						
	Description:						
Trial Courts							
	CourtLink:	<a href="http://www.in.gov/judiciary/trialcourts/">http://www.in.gov/judiciary/trialcourts/</a>					
	Description:	Consist of Superior, Probate, Circuit, Small Claims, and City Courts					

**TAX NOTICES:**

RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
SF4340	6.15.01	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=IN-SF43430#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=IN-SF43430#</a>	

<b>Jurisdiction Name:</b> Iowa	
Type:	State
Abbreviation:	IA
StatutesName:	Iowa Code (I.C.)
NumCounties:	99
AreaCodes:	319 - 515 -563 - 641 - 712
IncomeTax?:	<input checked="" type="checkbox"/>
Country:	United States
DateJoinedCountry:	12/28/1846

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.iowa.gov/">http://www.iowa.gov/</a>
ConstitutionLink:	<a href="http://www.legis.state.ia.us/Constitution.html">http://www.legis.state.ia.us/Constitution.html</a>
StatutesLink:	<a href="http://www2.legis.state.ia.us/IACODE/">http://www2.legis.state.ia.us/IACODE/</a>
RegulationsLink:	<a href="http://www.legis.state.ia.us/IAC.html">http://www.legis.state.ia.us/IAC.html</a>
RegisterLink:	
CourtsLink:	<a href="http://www.findlaw.com/11stategov/ia/iaca.html">http://www.findlaw.com/11stategov/ia/iaca.html</a>
CourtCivilRulesLink:	<a href="http://www.legis.state.ia.us/asp/CourtRules/pubDateListing.aspx">http://www.legis.state.ia.us/asp/CourtRules/pubDateListing.aspx</a>
CourtCriminalRulesLink:	<a href="http://www.legis.state.ia.us/asp/CourtRules/pubDateListing.aspx">http://www.legis.state.ia.us/asp/CourtRules/pubDateListing.aspx</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm</a>
UCCFilingsLink:	<a href="http://www.sos.state.ia.us/">http://www.sos.state.ia.us/</a>
AdminOfficeOfCourtsLink:	<a href="http://www.iowacourts.gov/">http://www.iowacourts.gov/</a>

**FRANCHISES:**

TaxCodeTitle:	Title X
TaxCodeLink:	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm</a>
TaxRegTitle:	Section 701
TaxRegsLink:	<a href="http://www.legis.state.ia.us/asp/ACODocs/agencyList.aspx">http://www.legis.state.ia.us/asp/ACODocs/agencyList.aspx</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	Iowa Department of Revenue
RevenueDeptLink:	<a href="http://www.state.ia.us/tax/">http://www.state.ia.us/tax/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title VIII
VehCodeLink:	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm</a>
VehicleRegTitle:	Section 761
VehicleRegLink:	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ar/iac?f=templates&amp;fn=default.htm">http://search.legis.state.ia.us/nxt/gateway.dll/ar/iac?f=templates&amp;fn=default.htm</a>

**Jurisdiction Name: Iowa**For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of Iowa				
FullName:					
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EmailAddr:					
WebSource:	<a href="http://www.iowa.gov/government/ag/contact_us/index.html">http://www.iowa.gov/government/ag/contact_us/index.html</a>				
DateLastUpdate:	3/25/2010 1:36:30 PM				

POCType:	Governor				
OrgName:	Governor of Iowa				
FullName:					
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City:	Des Moines	State:	Iowa	Zip:	50319
PhoneBusiness:	515.281.5211	PhoneFax:			
EmailAddr:	<a href="http://www.governor.iowa.gov/index.php/constituent_services/contact_us">http://www.governor.iowa.gov/index.php/constituent_services/contact_us</a>				
WebSource:	<a href="http://www.governor.iowa.gov/">http://www.governor.iowa.gov/</a>				
DateLastUpdate:	3/25/2010 1:35:20 PM				

POCType:	Secretary of State					
OrgName:	Iowa Secretary of State					
FullName:						
Address1:	1007 East Grand Avenue					
Address2:	Room 105, State Capitol					
City:	Des Moines		State:	Iowa	Zip:	50319
PhoneBusiness:	515-281-8993		PhoneFax:	515-242-5952		
EmailAddr:						
WebSource:	<a href="http://www.sos.state.ia.us/contactus.html">http://www.sos.state.ia.us/contactus.html</a>					
DateLastUpdate:	3/24/2010 8:38:46 PM					

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article V	<a href="http://www.legis.state.ia.us/Constitution.html#">http://www.legis.state.ia.us/Constitution.html#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rules of Civil Procedure 1.241 through 1.250	<a href="http://www.legis.state.ia.us/DOCS/ACO/CR/LINC/03-26-2010.chapter.1.pdf#">http://www.legis.state.ia.us/DOCS/ACO/CR/LINC/03-26-2010.chapter.1.pdf#</a>		4/1/2010
Court: Declaratory judgment act	Statute	I.C. Title I, Subtitle 6, 17A.19	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#</a>	R.C.P. 1.1101 - 1.1109. No statutory remedy for anything but administrative.	4/1/2010

<b>Jurisdiction Name: Iowa</b>					
Court: Default Judgment	Court Rule	Rules of Civil Procedure 1.971 through 1.908	<a href="http://www.legis.state.ia.us/DOCS/ACO/CR/LINC/03-26-2010.chapter.1.pdf#">http://www.legis.state.ia.us/DOCS/ACO/CR/LINC/03-26-2010.chapter.1.pdf#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	Rules of Civil Procedure 1.405(3)	<a href="http://www.legis.state.ia.us/DOCS/ACO/CR/LINC/03-26-2010.chapter.1.pdf#">http://www.legis.state.ia.us/DOCS/ACO/CR/LINC/03-26-2010.chapter.1.pdf#</a>		4/5/2010
Court: Foreign Judgment Act	Statute	I.C. Chapter 626A.	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#</a>		4/2/2010
Court: Long arm statute	Statute	I.C. § 617.3 (2003)	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#</a>		4/2/2010
Court: Mandamus action	Statute	I.C. Chapter 661	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#</a>		4/1/2010
Court: Rules of Civil Procedure	Court Rule	Court Rules, Chapter 1: Rules of Civil Procedure	<a href="http://www.legis.state.ia.us/asp/CourtRules/pubDateListing.aspx#">http://www.legis.state.ia.us/asp/CourtRules/pubDateListing.aspx#</a>		4/5/2010
Court: Rules of Evidence	Statute	I.C. Title XV, Subtitle 3, Chapter 622	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#</a>		4/1/2010
Crime: Bribing a Juror	Statute	I.C. § 720.4, 722.1	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#</a>		8/4/2012
Crime: Identity Theft	Statute	I.C. § 714.16B	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#</a>		8/4/2012
Crime: Impersonating Public Officer	Statute	I.C. § 718.2	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#</a>		8/4/2012
Crime: Misprision or Compounding	Statute	I.C. § 721.2	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#</a>		8/4/2012
Crime: Money Laundering	Statute	I.C. § 706B.2	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#</a>		8/4/2012
Crime: Perjury	Statute	I.C. § 720.2	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#</a>		8/4/2012
Crime: Perjury, Subornation of	Statute	I.C. § 720.3	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#</a>		8/4/2012
Crime: Slavery or Human Trafficking	Constitution	Const. Article I, Section 23; I.C. Title XVI, Section 710A.2	<a href="http://www.legis.state.ia.us/Constitution.html#pre#">http://www.legis.state.ia.us/Constitution.html#pre#</a>		8/4/2012
Crime: Tampering with a Witness	Statute	I.C. § 720.4	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#</a>		8/4/2012
Crime: Tampering with Public Records	Statute	I.C. § 718.5	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#</a>		8/4/2012
Crime: Terrorism	Statute	I.C. § 708A.2	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#</a>		8/4/2012
Crime: Theft by Deception	Statute	I.C. § 714.8	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#</a>		8/4/2012
Crime: Theft of Services	Statute	I.C. § 714.1(3)	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#</a>		8/4/2012
Criminal Defense: Use of Force in Defense of Person	Statute	I.C. § 704.3	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#</a>		8/4/2012
Criminal Defense: Use of Force in Defense of Premises	Statute	I.C. § 704.4	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#</a>		8/4/2012

Jurisdiction Name:		Iowa			
Franchises: Dual Office Prohibition	Constitution	Const. Article III, Section 22 (legislature); Const. Article IV, Section 14 (governor)	<a href="http://search.legis.state.ia.us/NXT/gateway.dll/ic/2010const/1?f=templates&amp;fn=default.htm#">http://search.legis.state.ia.us/NXT/gateway.dll/ic/2010const/1?f=templates&amp;fn=default.htm#</a>		4/2/2010
Franchises: Tax code	Statute	I.C. Title X	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#</a>		4/2/2010
Franchises: Vehicle Code	Statute	I.C. Title VIII	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	I.C. Title I, Subtitle 6, Chapt. 17A	<a href="http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#">http://search.legis.state.ia.us/nxt/gateway.dll/ic/2009codesupp/1?f=templates&amp;fn=default.htm#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://www.legis.state.ia.us/Constitution.html#">http://www.legis.state.ia.us/Constitution.html#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article I, Section 1	<a href="http://www.legis.state.ia.us/Constitution.html#pre#">http://www.legis.state.ia.us/Constitution.html#pre#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article I, Section 2	<a href="http://www.legis.state.ia.us/Constitution.html#pre#">http://www.legis.state.ia.us/Constitution.html#pre#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Bradford	1838	1841	Bradf.	Supreme Court
Greene	1847	1854	Greene	Supreme Court
Iowa Reports (Cite to edition published by Clark for volumes 1 through 8)	1855	1968	Iowa	Supreme Court
Morris	1839	1846	Morris	Supreme Court
North Western Reporter	1880		N.W., N.W.2d	Supreme Court
North Western Reporter	1977		N.W.2d	Court of Appeals

### COURTS:

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Court of Appeals					1		<a href="http://www.iowacourts.gov/Online_Court_Services/Online_Docket_Record/#">http://www.iowacourts.gov/Online_Court_Services/Online_Docket_Record/#</a>	I.C. 602.5101
CourtLink:		<a href="http://www.iowacourts.gov/Court_of_Appeals/">http://www.iowacourts.gov/Court_of_Appeals/</a>						
Description:								
District Courts			278		8	8	<a href="http://www.iowacourts.gov/Online_Court_Services/Online_Docket_Record/#">http://www.iowacourts.gov/Online_Court_Services/Online_Docket_Record/#</a>	Const. Art. V, Sec. 5
CourtLink:		<a href="http://www.iowacourts.gov/District_Courts/">http://www.iowacourts.gov/District_Courts/</a>						
Description:								
Supreme Court					1		<a href="http://www.iowacourts.gov/Online_Court_Services/Online_Docket_Record/#">http://www.iowacourts.gov/Online_Court_Services/Online_Docket_Record/#</a>	Const. Art. V, Sec. 2
CourtLink:		<a href="http://www.iowacourts.gov/Supreme_Court/">http://www.iowacourts.gov/Supreme_Court/</a>						
Description:								

### TAX NOTICES:

<b>Jurisdiction Name:</b> <b>Kansas</b>	
Type:	State
Abbreviation:	KS
StatutesName:	Kansas Revised Statutes (K.R.)
NumCounties:	105
AreaCodes:	316 - 620 - 785 - 913
IncomeTax?:	<input checked="" type="checkbox"/>
Country:	United States
DateJoinedCountry:	1/29/1861

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.state.ks.us/">http://www.state.ks.us/</a>
ConstitutionLink:	<a href="http://kslib.info/constitution/index.html">http://kslib.info/constitution/index.html</a>
StatutesLink:	<a href="http://www.accesskansas.org/legislative/statutes/index.cgi">http://www.accesskansas.org/legislative/statutes/index.cgi</a>
RegulationsLink:	<a href="http://www.kssos.org/pubs/pubs_kar.aspx">http://www.kssos.org/pubs/pubs_kar.aspx</a>
RegisterLink:	<a href="http://www.kssos.org/pubs/pubs_kansas_register.asp">http://www.kssos.org/pubs/pubs_kansas_register.asp</a>
CourtsLink:	<a href="http://www.findlaw.com/11stategov/ks/ksca.html">http://www.findlaw.com/11stategov/ks/ksca.html</a>
CourtCivilRulesLink:	<a href="http://www.kslegislature.org/legsrv-statutes/index.do">http://www.kslegislature.org/legsrv-statutes/index.do</a>
CourtCriminalRulesLink:	<a href="http://www.kslegislature.org/legsrv-statutes/index.do">http://www.kslegislature.org/legsrv-statutes/index.do</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.kslegislature.org/legsrv-statutes/statutesList.do">http://www.kslegislature.org/legsrv-statutes/statutesList.do</a>
UCCFilingsLink:	<a href="http://www.kssos.org/forms/forms_results.asp?division=UCC">http://www.kssos.org/forms/forms_results.asp?division=UCC</a>
AdminOfficeOfCourtsLink:	<a href="http://www.kscourts.org/">http://www.kscourts.org/</a>

**FRANCHISES:**

TaxCodeTitle:	Chapter 79
TaxCodeLink:	<a href="http://www.kslegislature.org/legsrv-statutes/index.do">http://www.kslegislature.org/legsrv-statutes/index.do</a>
TaxRegTitle:	Section 92
TaxRegsLink:	<a href="http://www.kssos.org/pubs/pubs_kar.aspx">http://www.kssos.org/pubs/pubs_kar.aspx</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	Kansas Deptment of Revenue
RevenueDeptLink:	<a href="http://www.ksrevenue.org/">http://www.ksrevenue.org/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Chapt. 8
VehCodeLink:	<a href="http://kslegislature.org/li/statute/">http://kslegislature.org/li/statute/</a>
VehicleRegTitle:	Section 36
VehicleRegLink:	<a href="http://www.kssos.org/pubs/pubs_kar.aspx">http://www.kssos.org/pubs/pubs_kar.aspx</a>

**Jurisdiction Name: Kansas**For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of Kansas				
FullName:					
Address1:	Memorial Hall, 2nd Floor				
Address2:	120 SW 10th Street				
City:	Topeka	State:	Kansas	Zip:	66612
PhoneBusiness:	(785) 296-2215	PhoneFax:	(785) 296-6296		
EmailAddr:					
WebSource:	<a href="http://www.ksag.org/page/contact-us">http://www.ksag.org/page/contact-us</a>				
DateLastUpdate:	3/25/2010 1:40:10 PM				

POCType:	Secretary of State				
OrgName:	Attorney General of Kansas				
FullName:					
Address1:	Memorial Hall, 1st Floor				
Address2:	120 SW 10th Avenue				
City:	Topeka	State:	Kansas	Zip:	66612-1594
PhoneBusiness:	Kansas Secretary of St	PhoneFax:			
EmailAddr:					
WebSource:	<a href="http://www.kssos.org/contact.html">http://www.kssos.org/contact.html</a>				
DateLastUpdate:	3/25/2010 1:40:21 PM				

POCType:	Governor				
OrgName:	Governor of Kansas				
FullName:					
Address1:	Capitol, 300 SW 10th Ave., Ste. 212S				
Address2:					
City:	Topeka	State:	Kansas	Zip:	66612-1590
PhoneBusiness:	785-296-3232	PhoneFax:			
EmailAddr:	<a href="http://governor.ks.gov/component/chronocontact/?chronoformname=Comment">http://governor.ks.gov/component/chronocontact/?chronoformname=Comment</a>				
WebSource:	<a href="http://governor.ks.gov/contact-the-governor">http://governor.ks.gov/contact-the-governor</a>				
DateLastUpdate:	3/25/2010 1:38:13 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article Three	<a href="http://kslib.info/constitution/index.html#">http://kslib.info/constitution/index.html#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	K.R.S.Chapter 61, Section 61-2904	<a href="http://law.justia.com/kansas/codes/chapter61/statute_24007.html#">http://law.justia.com/kansas/codes/chapter61/statute_24007.html#</a>		4/1/2010
Court: Declaratory judgment act	Statute	Code of Civil Procedure, Chapter 60, Article 17, Sections 60-1701 through 60-1716;60-60-257	<a href="http://law.justia.com/kansas/codes/chapter60/chapter60.html#">http://law.justia.com/kansas/codes/chapter60/chapter60.html#</a>		4/1/2010



Jurisdiction Name:		Kansas			
Court: Default Judgment	Court Rule	K.R.S. Chapter 61, Article 33, Section 61-3301	<a href="#">#http://law.justia.com/kansas/codes/chapter61/statute_24031.html#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	K.R.S., Chapter 60, Article 2, Section 60-208(d)	<a href="#">#http://law.justia.com/kansas/codes/chapter60/statute_23070.html#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	K.R.S. § 426.950 -.990	<a href="#">#http://www.kslegislature.org/legisr-statutes/index.do#</a>		4/2/2010
Court: Long arm statute	Statute	K.R.S. § 60-308 (2002)	<a href="#">#http://www.kslegislature.org/legisr-statutes/index.do#</a>		4/2/2010
Court: Mandamus action	Statute	K.R.S. Chapter 60, Article 8	<a href="#">#http://law.justia.com/kansas/codes/chapter60/article_8.html#</a>		4/1/2010
Court: Rules of Civil Procedure	Statute	K.R.S. Chapt. 60			4/5/2010
Court: Rules of Evidence	Statute	K.R.S. Chapter 60, Article 4, Section 60-401 et seq.	<a href="#">#http://www.kslegislature.org/legisr-statutes/statutesList.do#</a>		4/1/2010
Crime: Harassment	Statute	K.R.S. § 21-4113	<a href="#">#http://law.justia.com/codes/kansas/2011/Chapter21/Article41/21-4113.html#</a>	By telephone	8/4/2012
Crime: Identity Theft	Statute	K.R.S. § 21-4018	<a href="#">#http://law.justia.com/codes/kansas/2011/Chapter21/Article40/21-4018.html#</a>		8/4/2012
Crime: Impersonating Public Officer	Statute	K.R.S. § 21-3824	<a href="#">#http://law.justia.com/codes/kansas/2011/Chapter21/Article38/21-3824.html#</a>		8/4/2012
Crime: Misprision or Compounding	Statute	K.R.S. § 21-3807	<a href="#">#http://law.justia.com/codes/kansas/2011/Chapter21/Article38/21-3807.html#</a>		8/4/2012
Crime: Nonconsensual Recording	Statute	K.R.S. § 21-4002	<a href="#">#http://law.justia.com/codes/kansas/2011/Chapter21/Article40/21-4002.html#</a>		8/4/2012
Crime: Perjury	Statute	K.R.S. § 21-3805	<a href="#">#http://law.justia.com/codes/kansas/2011/Chapter21/Article38/21-3805.html#</a>		8/4/2012
Crime: Racketeering	Statute	K.R.S. § 21-4401	<a href="#">#http://law.justia.com/codes/kansas/2011/Chapter21/Article44/21-4401.html#</a>		8/4/2012
Crime: Simulating Legal Process	Statute	K.R.S. § 21-3820	<a href="#">#http://law.justia.com/codes/kansas/2011/Chapter21/Article38/21-3820.html#</a>		8/4/2012
Crime: Slavery or Human Trafficking	Constitution	Const. Bill of Rights, Section 6; K.R.S. § 21-3446	<a href="#">#http://kslib.info/constitution/rigths.html#</a>		8/4/2012
Crime: Tampering with a Witness	Statute	K.R.S. § 21-3831	<a href="#">#http://law.justia.com/codes/kansas/2011/Chapter21/Article38/21-3831.html#</a>		8/4/2012
Crime: Tampering with Public Records	Statute	K.R.S. § 21-3821	<a href="#">#http://law.justia.com/codes/kansas/2011/Chapter21/Article38/21-3821.html#</a>		8/4/2012
Crime: Terrorism	Statute	K.R.S. § 21-3449	<a href="#">#http://law.justia.com/codes/kansas/2011/Chapter21/Article34/21-3449.html#</a>		8/4/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article 3, Section 13 (judges)	<a href="#">#http://kslib.info/constitution/article3.html#</a>		4/1/2010
Franchises: No Titles of Nobility	Constitution	Const. Bill of Rights, Section 19	<a href="#">#http://kslib.info/constitution/rigths.html#</a>		4/1/2010
Franchises: Tax code	Statute	K.R.S. Chapter 79	<a href="#">#http://www.kslegislature.org/legisr-statutes/index.do#</a>		4/2/2010
Franchises: Vehicle Code	Statute	K.R.S. Chapt. 8	<a href="#">#http://www.kslegislature.org/legisr-statutes/index.do#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	K.R.S. Chapt. 77, Art. 5, §§ 77-501 to 77-550 (Kansas APA, based on 1981 MSAPA); Kan. Stat. Ann. §§ 77-601 to 77-627 (judicial review)	<a href="#">#http://www.kslegislature.org/legisr-statutes/index.do#</a>	Kan. Stat. Ann. §§ 77-501 to 77-550 (Kansas APA, based on 1981 MSAPA); Kan. Stat. Ann. §§ 77-601 to 77-627 (judicial review)	4/3/2010

Jurisdiction Name: <b>Kansas</b>					
Rights: Bill of Rights	Constitution	Const Bill of Rights	<a href="http://kslib.info/constitution/rights.html#">http://kslib.info/constitution/rights.html#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Bill of Rights, Section 2	<a href="http://kslib.info/constitution/rights.html#http://kslib.info/constitution/rights.html#">http://kslib.info/constitution/rights.html#http://kslib.info/constitution/rights.html#</a>		4/1/2010
Rights: Inalienable	Constitution	Const. Bill of Rights, Section 1	<a href="http://kslib.info/constitution/rights.html#">http://kslib.info/constitution/rights.html#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Bill of Rights, Section 2	<a href="http://kslib.info/constitution/rights.html#">http://kslib.info/constitution/rights.html#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Kansas Court of Appeals Reports	1895	1901	Kan.App.	Court of Appeals
Kansas Reports	1862		Kan.	Supreme Court
McCahon	1858	1868	McCahon	Supreme Court
Pacific Reporter	1895	1901	P.	Court of Appeals
Pacific Reporter	1883		P., P.2d	Supreme Court
Pacific Reporter	1977		P.2d	Court of Appeals

**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
County Courts								K.R.S. Chap. 20, Art. 8
CourtLink:								
Description:								
Court of Appeals			13		1			K.R.S. Chap. 20, Art. 30
CourtLink: <a href="http://www.kscourts.org/kansas-courts/court-of-appeals/default.asp">http://www.kscourts.org/kansas-courts/court-of-appeals/default.asp</a>								
Description:								
District Courts			163		31	31		Const. Art. 3, Sect. 6; K.R.S. Chap. 20, Art. 3
CourtLink: <a href="http://www.kscourts.org/kansas-courts/district-courts/default.asp">http://www.kscourts.org/kansas-courts/district-courts/default.asp</a>								
Description:								
Municipal Courts								K.R.S. Chap. 20, Art. 14
CourtLink: <a href="http://www.kscourts.org/kansas-courts/municipal-courts/default.asp">http://www.kscourts.org/kansas-courts/municipal-courts/default.asp</a>								
Description:								
Probate Courts								K.R.S. Chap. 20, Art. 11
CourtLink:								
Description:								
Supreme Court			7		1			Const. Art. 3, Sects 1-3; K.R.S. Chap. 20, Art. 1
CourtLink: <a href="http://www.kscourts.org/kansas-courts/supreme-court/default.asp">http://www.kscourts.org/kansas-courts/supreme-court/default.asp</a>								
Description:								

**TAX NOTICES:**

<b>Jurisdiction Name:</b> Kentucky	
Type:	State
Abbreviation:	KY
StatutesName:	Kentucky Revised Statutes (K.
NumCounties:	120
AreaCodes:	270 - 502 - 606 - 859
IncomeTax?:	<input checked="" type="checkbox"/>
Country:	United States
DateJoinedCountry:	6/1/1792

**Jurisdiction General Information:****Jurisdiction Tax Information:**

- 1.A refund of all taxes paid may be requested using Kentucky form 40a100.
- 2.KRS 141.010(9) defines "gross income" to mean the same as that used in I.R.C. Section 61.
- 3.KRS 141.010(19) defines "employer" to have the same meaning as that used in 26 USC 3401(d ).
- 4.KRS 141.010(20) defines "employee" to have the same meaning as that used in 26 USC 3401(c ).
- 5.KRS 141.010(22) defines "wages" to have the same meaning as that used in the Internal Revenue Code.
- 6.KRS 141.180(1) requires every individual with "adjusted gross income" exceeding 5,000 to make a return.
- 7.KRS 141.310 defines employment tax withholding.
- 8.KRS 141.325 covers withholding exemption certificates.
- 9.The term "this state" is used throughout the statutes, but "state" is never defined.
- 10.There is no liability statute establishing a duty to "pay" income tax under KRS Chapter 141.00.

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://kentucky.gov/">http://kentucky.gov/</a>
ConstitutionLink:	<a href="http://www.lrc.state.ky.us/legresou/constitu/intro.htm">http://www.lrc.state.ky.us/legresou/constitu/intro.htm</a>
StatutesLink:	<a href="http://www.lrc.state.ky.us/krs/titles.htm">http://www.lrc.state.ky.us/krs/titles.htm</a>
RegulationsLink:	<a href="http://www.lrc.ky.gov/kar/frntpage.htm">http://www.lrc.ky.gov/kar/frntpage.htm</a>
RegisterLink:	<a href="http://www.lrc.ky.gov/kar/contents/2010/03register.htm">http://www.lrc.ky.gov/kar/contents/2010/03register.htm</a>
CourtsLink:	<a href="http://www.findlaw.com/11stategov/ky/kyca.html">http://www.findlaw.com/11stategov/ky/kyca.html</a>
CourtCivilRulesLink:	<a href="http://www.louisvillelaw.com/civil_rules/index.htm">http://www.louisvillelaw.com/civil_rules/index.htm</a>
CourtCriminalRulesLink:	<a href="http://www.kybar.org/448">http://www.kybar.org/448</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://162.114.4.13/KRS/KRE-00/CHAPTER.HTM">http://162.114.4.13/KRS/KRE-00/CHAPTER.HTM</a>
UCCFilingsLink:	<a href="https://arp.sos.ky.gov/business/ucc/ucconlinehome.aspx">https://arp.sos.ky.gov/business/ucc/ucconlinehome.aspx</a>
AdminOfficeOfCourtsLink:	<a href="http://courts.ky.gov/">http://courts.ky.gov/</a>

**FRANCHISES:**

<b>Jurisdiction Name:</b>	<b>Kentucky</b>
TaxCodeTitle:	Title XI
TaxCodeLink:	<a href="http://www.lrc.state.ky.us/krs/titles.htm">http://www.lrc.state.ky.us/krs/titles.htm</a>
TaxRegTitle:	Title 103
TaxRegsLink:	<a href="http://www.lrc.ky.gov/kar/TITLE103.HTM">http://www.lrc.ky.gov/kar/TITLE103.HTM</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	K-4
Tax-WithHldgExForm:	K-4E
Tax-MainReturnForms:	Form 740: Residents; Form 740NP: Nonresident or Part-year resident
Tax-SubstW2Form:	None
Tax-RevenueAgency:	Kentucky Department of Revenue (KDR)
RevenueDeptLink:	<a href="http://revenue.ky.gov/">http://revenue.ky.gov/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title XVI
VehCodeLink:	<a href="http://www.lrc.state.ky.us/krs/titles.htm">http://www.lrc.state.ky.us/krs/titles.htm</a>
VehicleRegTitle:	Title 601
VehicleRegLink:	<a href="http://www.lrc.ky.gov/kar/TITLE601.HTM">http://www.lrc.ky.gov/kar/TITLE601.HTM</a>

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of Kentucky				
FullName:					
Address1:	Capitol Suite 118				
Address2:	700 Capitol Avenue				
City:	Frankfort	State:	Kentucky	Zip:	40601-3449
PhoneBusiness:	502-696-5300	PhoneFax:	502-564-2894		
EmailAddr:					
WebSource:	<a href="http://ag.ky.gov/contact.htm">http://ag.ky.gov/contact.htm</a>				
DateLastUpdate:	3/25/2010 2:35:01 PM				

POCType:	Governor				
OrgName:	Governor of Kentucky				
FullName:					
Address1:	700 Capitol Avenue, Suite 100				
Address2:					
City:	Frankfort	State:	Kentucky	Zip:	40601
PhoneBusiness:	(502) 564-2611	PhoneFax:	(502) 564-2517		
EmailAddr:	<a href="http://www.governor.ky.gov/contact/contact.htm">http://www.governor.ky.gov/contact/contact.htm</a>				
WebSource:	<a href="http://www.governor.ky.gov/contact/">http://www.governor.ky.gov/contact/</a>				
DateLastUpdate:	3/25/2010 2:33:17 PM				

<b>Jurisdiction Name:</b>		<b>Kentucky</b>			
POCType:	Secretary of State				
OrgName:	Secretary of State of Kentucky				
FullName:					
Address1:	The Capitol Building				
Address2:	700 Capital Avenue, Suite 152				
City:	Frankfort	State:	Kentucky	Zip:	40601
PhoneBusiness:	(502) 564-3490	PhoneFax:	(502) 564-5687		
EmailAddr:	http://sos.ky.gov/contact.htm				
WebSource:	<a href="http://sos.ky.gov/">http://sos.ky.gov/</a>				
DateLastUpdate:	3/25/2010 2:36:35 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Judicial Department, Sections 109-139	<a href="http://www.lrc.state.ky.us/legresou/constitu/list1.htm#Judicial#">http://www.lrc.state.ky.us/legresou/constitu/list1.htm#Judicial#</a>		4/2/2010
Court: Counterclaim authority	Court Rule	CR 13	<a href="http://www.louisvilleilaw.com/civil_rules/cr13.htm#">http://www.louisvilleilaw.com/civil_rules/cr13.htm#</a>		3/30/2010
Court: Declaratory judgment act	Statute	K.R.S. Chapter 418	<a href="http://www.lrc.state.ky.us/KRS/418-00/CHAPTER.HTM#">http://www.lrc.state.ky.us/KRS/418-00/CHAPTER.HTM#</a>		4/1/2010
Court: Default Judgment	Court Rule	CF 55	<a href="http://www.louisvilleilaw.com/civil_rules/index.htm#VIIJUDGMENT#">http://www.louisvilleilaw.com/civil_rules/index.htm#VIIJUDGMENT#</a>		3/30/2010
Court: Failure to deny constitutes an admission	Court Rule	CR 8.04	<a href="http://www.louisvilleilaw.com/civil_rules/cr8.htm#">http://www.louisvilleilaw.com/civil_rules/cr8.htm#</a>		3/30/2010
Court: Foreign Judgment Act	Statute	K.R.S. FN 4 426.950 to KRS 426.990; KRS § 426.950	<a href="http://www.lrc.state.ky.us/KRS/426-00/CHAPTER.HTM#">http://www.lrc.state.ky.us/KRS/426-00/CHAPTER.HTM#</a>		4/2/2010
Court: Long arm statute	Statute	K.R.S. § 454.210	<a href="http://www.lrc.state.ky.us/KRS/454-00/CHAPTER.HTM#">http://www.lrc.state.ky.us/KRS/454-00/CHAPTER.HTM#</a>		4/2/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure	<a href="http://www.louisvilleilaw.com/civil_rules/index.htm#">http://www.louisvilleilaw.com/civil_rules/index.htm#</a>		4/5/2010
Court: Rules of Evidence	Court Rule	K.R.S. Chapter KRE.00	<a href="http://162.114.4.13/KRS/KRE-00/CHAPTER.HTM#">http://162.114.4.13/KRS/KRE-00/CHAPTER.HTM#</a>		4/5/2010
Crime: Extortion	Statute	K.R.S. § 514.080	<a href="http://www.lrc.state.ky.us/KRS/514-00/080.PDF#">http://www.lrc.state.ky.us/KRS/514-00/080.PDF#</a>		8/4/2012
Crime: False Personation	Statute	K.R.S. § 523.110	<a href="http://www.lrc.state.ky.us/KRS/523-00/110.PDF#">http://www.lrc.state.ky.us/KRS/523-00/110.PDF#</a>	Giving peace officer false name or address.	8/4/2012
Crime: Identity Theft	Statute	K.R.S. § 514.160; K.R.S. § 532.034	<a href="http://www.lrc.state.ky.us/KRS/514-00/160.PDF#">http://www.lrc.state.ky.us/KRS/514-00/160.PDF#</a>		8/4/2012
Crime: Impersonating Public Officer	Statute	K.R.S. § 519.050	<a href="http://www.lrc.state.ky.us/KRS/434-00/CHAPTER.HTM#">http://www.lrc.state.ky.us/KRS/434-00/CHAPTER.HTM#</a>	False statement relating to identity	8/4/2012
Crime: Misprision or Compounding	Statute	K.R.S. § 519.030; § 522.020	<a href="http://www.lrc.state.ky.us/KRS/519-00/030.PDF#">http://www.lrc.state.ky.us/KRS/519-00/030.PDF#</a>		8/4/2012
Crime: Nonconsensual Recording	Statute	K.R.S. § 526.020	<a href="http://www.lrc.state.ky.us/KRS/526-00/020.PDF#">http://www.lrc.state.ky.us/KRS/526-00/020.PDF#</a>		8/4/2012
Crime: Perjury	Statute	K.R.S. § 523.020	<a href="http://www.lrc.state.ky.us/KRS/523-00/CHAPTER.HTM#">http://www.lrc.state.ky.us/KRS/523-00/CHAPTER.HTM#</a>		8/4/2012
Crime: Receiving Stolen Property	Statute	K.R.S. § 514.110	<a href="http://www.lrc.state.ky.us/KRS/514-00/110.PDF#">http://www.lrc.state.ky.us/KRS/514-00/110.PDF#</a>		8/4/2012

<b>Jurisdiction Name: Kentucky</b>					
Crime: Simulating Legal Process	Statute	K.R.S. § 524.110	<a href="http://www.lrc.state.ky.us/KRS/524-00/110.PDF#">http://www.lrc.state.ky.us/KRS/524-00/110.PDF#</a>		8/4/2012
Crime: Slavery or Human Trafficking	Constitution	Const. Bill of Rights, Section 25	<a href="http://www.lrc.state.ky.us/legre sou/constitu/list1.htm#">http://www.lrc.state.ky.us/legre sou/constitu/list1.htm#</a>		4/1/2010
Crime: Theft by Deception	Statute	K.R.S. § 415.040	<a href="http://www.lrc.state.ky.us/KRS/514-00/040.PDF#">http://www.lrc.state.ky.us/KRS/514-00/040.PDF#</a>		8/4/2012
Crime: Theft of Services	Statute	K.R.S. § 514.060	<a href="http://www.lrc.state.ky.us/KRS/514-00/060.PDF#">http://www.lrc.state.ky.us/KRS/514-00/060.PDF#</a>		8/4/2012
Criminal Defense: Use of Force in Defense of Person	Statute	K.R.S. § 503.050	<a href="http://law.justia.com/codes/kentucky/2011/503-00/503-050/#">http://law.justia.com/codes/kentucky/2011/503-00/503-050/#</a>		8/4/2012
Criminal Defense: Use of Force in Defense of Premises	Statute	K.R.S. § 503.055	<a href="http://law.justia.com/codes/kentucky/2011/503-00/503-055/#">http://law.justia.com/codes/kentucky/2011/503-00/503-055/#</a>		8/4/2012
Franchises: Dual Office Prohibition	Statute	K.R.S. § 61.080	<a href="http://www.lrc.state.ky.us/KRS/061-00/CHAPTER.HTM#">http://www.lrc.state.ky.us/KRS/061-00/CHAPTER.HTM#</a>		4/1/2010
Franchises: No Titles of Nobility	Constitution	Const. Bill of Rights, Section 23	<a href="http://www.lrc.state.ky.us/legre sou/constitu/023.htm#">http://www.lrc.state.ky.us/legre sou/constitu/023.htm#</a>		4/1/2010
Franchises: Tax code	Statute	K.R.S. Title XI	<a href="http://www.lrc.state.ky.us/krs/titles.htm#">http://www.lrc.state.ky.us/krs/titles.htm#</a>		4/2/2010
Franchises: Vehicle Code	Statute	K.R.S. Title XVI	<a href="http://www.lrc.state.ky.us/krs/titles.htm#">http://www.lrc.state.ky.us/krs/titles.htm#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	K.R.S. Chapt. 13A, §§ 13A.010 to 13A.350	<a href="http://www.lrc.state.ky.us/KRS/013A00/CHAPTER.HTM#">http://www.lrc.state.ky.us/KRS/013A00/CHAPTER.HTM#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Bill of Rights	<a href="http://www.lrc.state.ky.us/legre sou/constitu/intro.htm#">http://www.lrc.state.ky.us/legre sou/constitu/intro.htm#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Bill of Rights, Section 3	<a href="http://www.lrc.state.ky.us/legre sou/constitu/list1.htm#">http://www.lrc.state.ky.us/legre sou/constitu/list1.htm#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Bill of Rights, Section 4	<a href="http://www.lrc.state.ky.us/legre sou/constitu/list1.htm#">http://www.lrc.state.ky.us/legre sou/constitu/list1.htm#</a>		4/1/2010
Uniform Commercial Code (UCC)	Statute	K.R.S. Chapter 355	<a href="http://www.lrc.state.ky.us/krs/titles.htm#">http://www.lrc.state.ky.us/krs/titles.htm#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Kentucky Appellate Reporter			Ky.App.Rptr	Court of Appeals
Kentucky Appellate Reporter			Ky.App.Rptr.	Supreme Court
Kentucky Law Reporter	1880	1908	Ky.L.Rptr	Supreme Court
Kentucky Law Summary			Ky.L.Summary	Supreme Court
Kentucky Law Summary			Ky.L.Summary	Court of Appeals
Kentucky Opinions	1864	1886	Ky.Op.	Supreme Court
Kentucky Reports: 78 Ky. To 314 Ky.	1879	1951	Ky.	Supreme Court
Kentucky Reports: Bibb	1808	1817	e.g., 4 Ky. (1 Bibb)	Supreme Court
Kentucky Reports: Bush	1866	1879	65 Ky. (1 Bush)	Supreme Court
Kentucky Reports: Dana	1833	1840	e.g., 31 Ky. (1 Dana)	Supreme Court
Kentucky Reports: Duvall	1863	1866	e.g. 62 Ky. (1 Duv.)	Supreme Court
Kentucky Reports: Hardin	1805	1808	3 Ky. (Hard.)	Supreme Court
Kentucky Reports: Hughes	1785	1801	1 Ky. (Hughes)	Supreme Court
Kentucky Reports: Littell	1822	1824	11 Ky. (1 Litt.)	Supreme Court
Kentucky Reports: Littell's Selected Cases	1795	1821	e.g., 16 KY (1 Litt. Sel. Cas.)	Supreme Court
Kentucky Reports: Marshall, A.K.	1817	1821	e.g., 4 Ky. (1 Bibb)	Supreme Court
Kentucky Reports: Marshall, J.J.	1829	1832	e.g., 4 Ky. (1 J.JU. Marsh.)	Supreme Court
Kentucky Reports: Metcalf	1858	1863	e.g. 58 Ky. (1 Met.)	Supreme Court

<b>Jurisdiction Name:</b>	<b>Kentucky</b>			
Kentucky Reports: Monroe, Ben	1840	1857	e.g., 40 Ky. (1 B.Mon.)	Supreme Court
Kentucky Reports: Monroe, T.B.	1824	1828	e.g., 17 Ky. (1 T.B. Mon.)	Supreme Court
Kentucky Reports: Sneed	1801	1805	2 Ky. (Sneed)	Supreme Court
South Western Reporter	1886		S.W., S.W.2d	Supreme Court
South Western Reporter	1976		S.W.2d	Court of Appeals

**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Circuit Court			95	8 yr	57	57	<a href="http://apps.courts.ky.gov/dockets/#">http://apps.courts.ky.gov/dockets/#</a>	Const. Section 112; K.R.S. Title IV, Chap. 23A

CourtLink: <http://courts.ky.gov/circuitcourt/>

**Description:** The Circuit Court is the court of general jurisdiction over cases involving capital offenses, felonies, land disputes, contested probates of wills, and general civil litigation in disputes involving more than \$4,000. Circuit courts have the power to issue injunctions, writs of prohibition, writs of mandamus and hear appeals from district courts and administrative agencies.

As a division of Circuit Court with general jurisdiction, the family court division of Circuit Court further retains primary jurisdiction in cases involving dissolution of marriage; child custody; visitation; maintenance and support; equitable distribution of property in dissolution cases; adoption; and, termination of parental rights. In addition to general jurisdiction of Circuit Court, the family court division of Circuit Court, concurrent with the District Court, has jurisdiction over proceedings involving domestic violence and abuse; the Uniform Act on Paternity and the Uniform Interstate Family Support Act; dependency, neglect, and abuse; and, juvenile status offenses.

One judge may serve more than one county within a circuit. Some circuits contain only one county but have several judges, depending on population and caseload. Circuit judges serve in eight-year terms.

Circuit Family Court			51	8 yr				
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CourtLink:

**Description:** Family Court provides one judge to hear all of a family's issues relating to divorce, child custody, adoption, termination of parental rights, domestic violence, child abuse and neglect. Because Family Court is devoted exclusively to cases involving families and children, these cases do not compete with criminal and other civil cases for court time.

Family Court is a division of Circuit Court, Kentucky's highest trial court level, and employs full-time judges with the same qualifications as those who serve other divisions of Circuit Court. Family Court currently serves more than 3.2 million Kentuckians in 71 counties.

Court of Appeals			14		1			Const. Section 111; K.R.S. Title IV, Chap. 22A
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CourtLink: <http://courts.ky.gov/courtsofappeals/>

**Description:** The Court of Appeals is exactly what its title implies. Nearly all cases come to it on appeal from a lower court. If a case is tried in District or Circuit court, and the losing parties involved are not satisfied with the outcome, they may ask for a higher court to review the correctness of the trial court's decision.

Some cases, like criminal case acquittals and divorces, may not be appealed. In a divorce case, however, child custody and property rights decisions may be appealed. Cases are not retried in the Court of Appeals. Only the record of the original court trial is reviewed, with attorneys presenting the legal issues to the court for a decision.

Fourteen judges, two elected from seven appellate court districts, serve on the Court of Appeals. The judges are divided into panels of three to review and decide cases, with the majority determining the decision. The panels do not sit permanently in one location, but travel about the state to hear cases.

Court of Justice								; K.R.S. Title IV, Chap. 26A
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CourtLink: <http://www.lrc.state.ky.us/KRS/026A00/CHAPTER.HTM>

**Description:**

Jurisdiction Name:		Kentucky					
District Court		4000	116		60	<a href="http://apps.courts.ky.gov/dockets/#">http://apps.courts.ky.gov/dockets/#</a>	Const. Section 113; ; K.R.S. Title IV, Chap. 24A
CourtLink:		<a href="http://courts.ky.gov/districtcourt/">http://courts.ky.gov/districtcourt/</a>					
Description:		The District Court has limited jurisdiction, which means it hears only certain types of cases. Ninety percent of all Kentuckians involved in court proceedings appear before District Court. Juvenile matters, city and county ordinances, misdemeanors, traffic offenses, probate of wills, felony preliminary hearings, small claims, and civil cases involving \$4,000 or less are all District Court matters, as well as voluntary and involuntary mental commitments and cases relating to domestic violence and abuse. There are 116 district judges in sixty judicial districts in Kentucky. If a district has a high population and a heavy caseload, it may consist of only one county but have several judges. In less populated areas, a district may encompass more than one county, but have only one judge who travels among the district's counties to hear cases. In fiscal year 2004, the District Court recorded 829,957 cases filed and 818,827 cases disposed.					
Supreme Court			7		1		Const. Section 110; K.R.S. Title IV, Chap. 21A
CourtLink:		<a href="http://courts.ky.gov/supremecourt/default.htm">http://courts.ky.gov/supremecourt/default.htm</a>					
Description:							

**TAX NOTICES:**

RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
F32	6.18.01	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=KY-F32#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=KY-F32#</a>	



<b>Jurisdiction Name:</b> Louisiana	
Type:	State
Abbreviation:	LA
StatutesName:	Revised Statutes (R.S.)
NumCounties:	64
AreaCodes:	225 - 318 - 337 - 504 - 985
IncomeTax?:	<input checked="" type="checkbox"/>
Country:	United States
DateJoinedCountry:	4/30/1812

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.louisiana.gov/">http://www.louisiana.gov/</a>
ConstitutionLink:	<a href="http://senate.legis.state.la.us/Documents/Constitution/">http://senate.legis.state.la.us/Documents/Constitution/</a>
StatutesLink:	<a href="http://www.legis.state.la.us/lss/tsrssearch.htm">http://www.legis.state.la.us/lss/tsrssearch.htm</a>
RegulationsLink:	<a href="http://www.doa.louisiana.gov/osr/lac/books.htm">http://www.doa.louisiana.gov/osr/lac/books.htm</a>
RegisterLink:	<a href="http://www.doa.state.la.us/osr/reg/register.htm">http://www.doa.state.la.us/osr/reg/register.htm</a>
CourtsLink:	
CourtCivilRulesLink:	<a href="http://www.legis.state.la.us/">http://www.legis.state.la.us/</a>
CourtCriminalRulesLink:	<a href="http://www.legis.state.la.us/">http://www.legis.state.la.us/</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.legis.state.la.us/lss/lss.asp?folder=70">http://www.legis.state.la.us/lss/lss.asp?folder=70</a>
UCCFilingsLink:	<a href="http://www.sec.state.la.us/comm/comm-index.htm">http://www.sec.state.la.us/comm/comm-index.htm</a>
AdminOfficeOfCourtsLink:	<a href="http://www.louisiana.gov/Government/Judicial_Branch/">http://www.louisiana.gov/Government/Judicial_Branch/</a>

**FRANCHISES:**

TaxCodeTitle:	Title 47
TaxCodeLink:	<a href="http://www.legis.state.la.us/lss/lss.asp?folder=121">http://www.legis.state.la.us/lss/lss.asp?folder=121</a>
TaxRegTitle:	Title 61
TaxRegsLink:	<a href="http://www.doa.louisiana.gov/osr/lac/books.htm">http://www.doa.louisiana.gov/osr/lac/books.htm</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	Louisiana Department of Revenue
RevenueDeptLink:	<a href="http://www.rev.state.la.us/">http://www.rev.state.la.us/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 32
VehCodeLink:	<a href="http://www.legis.state.la.us/lss/lss.asp?folder=106">http://www.legis.state.la.us/lss/lss.asp?folder=106</a>
VehicleRegTitle:	Title 70
VehicleRegLink:	<a href="http://www.doa.louisiana.gov/osr/lac/books.htm">http://www.doa.louisiana.gov/osr/lac/books.htm</a>

**Jurisdiction Name: Louisiana**For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of Louisiana				
FullName:					
Address1:	1885 N. Third Street				
Address2:					
City:	Baton Rouge	State:	Louisiana	Zip:	70802
PhoneBusiness:	225-326-6079	PhoneFax:			
EmailAddr:	mailto:AdminInfo@ag.state.la.us				
WebSource:	<a href="http://ag.state.la.us/Article.aspx?articleID=28&amp;catID=12">http://ag.state.la.us/Article.aspx?articleID=28&amp;catID=12</a>				
DateLastUpdate:	3/25/2010 2:42:38 PM				

POCType:	Governor				
OrgName:	Governor of Louisiana				
FullName:					
Address1:	Attn: Constituent Services				
Address2:	P.O. Box 94004				
City:	Baton Rouge	State:	Louisiana	Zip:	70804-9004
PhoneBusiness:	225-342-0991	PhoneFax:	225-342-7099		
EmailAddr:	<a href="http://www.gov.la.gov/index.cfm?md=form&amp;tmp=email_governor">http://www.gov.la.gov/index.cfm?md=form&amp;tmp=email_governor</a>				
WebSource:	<a href="http://asklouise.custhelp.com/cgi-bin/asklouise.cfg/php/enduser/std_adp.php?p_faqid=302&amp;p_created=1">http://asklouise.custhelp.com/cgi-bin/asklouise.cfg/php/enduser/std_adp.php?p_faqid=302&amp;p_created=1</a>				
DateLastUpdate:	3/25/2010 2:40:10 PM				

POCType:	Secretary of State				
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Address2:					
City:	Baton Rouge	State:	Louisiana	Zip:	70804-9125
PhoneBusiness:	225-922-2880	PhoneFax:	225-922-2003		
EmailAddr:	mailto:admin@sos.louisiana.gov				
WebSource:	<a href="http://www.sos.louisiana.gov/AboutourOffice/PhoneFaxandEmailDirectory/tabid/61/Default.aspx">http://www.sos.louisiana.gov/AboutourOffice/PhoneFaxandEmailDirectory/tabid/61/Default.aspx</a>				
DateLastUpdate:	3/24/2010 8:41:54 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article V	<a href="http://senate.legis.state.la.us/Documents/Constitution/#">http://senate.legis.state.la.us/Documents/Constitution/#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Code of Civil Procedure, Section 3, Section 1071	<a href="http://www.legis.state.la.us/lss/lss.asp?doc=111128#">http://www.legis.state.la.us/lss/lss.asp?doc=111128#</a>		4/1/2010
Court: Declaratory judgment act	Statute	R.S. § 49:963;R.S. § 42:11	<a href="http://www.legis.state.la.us/lss/lss.asp?doc=103803#">http://www.legis.state.la.us/lss/lss.asp?doc=103803#</a>		4/2/2010

Jurisdiction Name:		Louisiana			
Court: Default Judgment	Court Rule	Lousiana Code of Civil Procedure, Chapter 6	<a href="http://www.legis.state.la.us/lss/lss.asp?doc=111284#">http://www.legis.state.la.us/lss/lss.asp?doc=111284#</a>		3/30/2010
Court: Failure to deny constitutes an admission	Statute	Code of Civil Procedure 1004	<a href="http://www.legis.state.la.us/lss/lss.asp?doc=111108#">http://www.legis.state.la.us/lss/lss.asp?doc=111108#</a>		4/5/2010
Court: Foreign Judgment Act	Statute	R.S. § 13:4241 et seq.	<a href="http://www.legis.state.la.us/lss/lss.asp?folder=87#">http://www.legis.state.la.us/lss/lss.asp?folder=87#</a>		4/2/2010
Court: Long arm statute	Statute	R.S. § 13:3201	<a href="http://www.legis.state.la.us/lss/lss.asp?folder=87#">http://www.legis.state.la.us/lss/lss.asp?folder=87#</a>		4/2/2010
Court: Mandamus action	Statute	Code of Civil Procedure 3862-3864	<a href="http://www.legis.state.la.us/lss/lss.asp?folder=68#">http://www.legis.state.la.us/lss/lss.asp?folder=68#</a>		4/1/2010
Court: Removal to Federal Court	Court Rule	Code of Civil Procedure, Section 123	<a href="http://www.legis.state.la.us/lss/lss.asp?doc=111152#">http://www.legis.state.la.us/lss/lss.asp?doc=111152#</a>		4/1/2010
Court: Rules of Civil Procedure	Statute	Code of Civil Procedure	<a href="http://www.legis.state.la.us/lss/lss.asp?folder=68#">http://www.legis.state.la.us/lss/lss.asp?folder=68#</a>		4/5/2010
Court: Rules of Evidence	Statute	Code of Evidence	<a href="http://www.legis.state.la.us/lss/lss.asp?folder=70#">http://www.legis.state.la.us/lss/lss.asp?folder=70#</a>		4/1/2010
Crime: Bribing a Juror	Statute	R.S. § 14:118	<a href="http://law.justia.com/codes/louisiana/2011/rs/title14/rs14-118/#">http://law.justia.com/codes/louisiana/2011/rs/title14/rs14-118/#</a>		8/4/2012
Crime: Extortion	Statute	R.S. § 14:66	<a href="http://law.justia.com/codes/louisiana/2011/rs/title14/rs14-66/#">http://law.justia.com/codes/louisiana/2011/rs/title14/rs14-66/#</a>		8/4/2012
Crime: Identity Theft	Statute	RS § 14:67.16	<a href="http://law.justia.com/codes/louisiana/2011/rs/title14/rs14-67-16/#">http://law.justia.com/codes/louisiana/2011/rs/title14/rs14-67-16/#</a>		8/4/2012
Crime: Impersonating Public Officer	Statute	R.S. § 14:112	<a href="http://www.legis.state.la.us/lss/lss.asp?doc=78272#">http://www.legis.state.la.us/lss/lss.asp?doc=78272#</a>		4/2/2010
Crime: Misprision or Compounding	Statute	R.S. § 14:131	<a href="http://law.justia.com/codes/louisiana/2011/rs/title14/rs14-131/#">http://law.justia.com/codes/louisiana/2011/rs/title14/rs14-131/#</a>		8/4/2012
Crime: Money Laundering	Statute	R.S. § 14:230	<a href="http://law.justia.com/codes/louisiana/2011/rs/title14/rs14-230/#">http://law.justia.com/codes/louisiana/2011/rs/title14/rs14-230/#</a>		8/4/2012
Crime: Obstruction of Justice	Statute	R.S. § 14:130.1	<a href="http://law.justia.com/codes/louisiana/2011/rs/title14/rs14-130-1/#">http://law.justia.com/codes/louisiana/2011/rs/title14/rs14-130-1/#</a>		8/4/2012
Crime: Perjury	Statute	R.S. § 14:123; R.S. § 29:231	<a href="http://www.legis.state.la.us/lss/lss.asp?doc=78291#">http://www.legis.state.la.us/lss/lss.asp?doc=78291#</a>		4/2/2010
Crime: Simulating Legal Process	Statute	R.S. § 14:353	<a href="http://law.justia.com/codes/louisiana/2011/rs/title14/rs14-353/#">http://law.justia.com/codes/louisiana/2011/rs/title14/rs14-353/#</a>		8/4/2012
Crime: Slavery or Human Trafficking	Constitution	Const. Article I, Section 3; R.S. § 14:46.2	<a href="http://senate.legis.state.la.us/Documents/Constitution/Article1.htm#§1. Origin and Purpose of Government#">http://senate.legis.state.la.us/Documents/Constitution/Article1.htm#§1. Origin and Purpose of Government#</a>		8/4/2012
Crime: Terrorism	Statute	RS § 14:128.1	<a href="http://law.justia.com/codes/louisiana/2011/rs/title14/rs14-128-1/#">http://law.justia.com/codes/louisiana/2011/rs/title14/rs14-128-1/#</a>		8/4/2012
Crime: Theft by Deception	Statute	R.S. § 14:67	<a href="http://law.justia.com/codes/louisiana/2011/rs/title14/rs14-67/#">http://law.justia.com/codes/louisiana/2011/rs/title14/rs14-67/#</a>		8/4/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article II, Section 2 (internal); Const. Article IV, Section 2 (executive)	<a href="http://senate.legis.state.la.us/Documents/Constitution/Article2.htm#§2. Limitations on Each Branch#">http://senate.legis.state.la.us/Documents/Constitution/Article2.htm#§2. Limitations on Each Branch#</a>		4/1/2010
Franchises: Tax code	Statute	R.S. Title 47	<a href="http://www.legis.state.la.us/lss/lss.asp?folder=121#">http://www.legis.state.la.us/lss/lss.asp?folder=121#</a>		4/2/2010
Franchises: Vehicle Code	Statute	R.S. Title 32	<a href="http://www.legis.state.la.us/lss/lss.asp?folder=106#">http://www.legis.state.la.us/lss/lss.asp?folder=106#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	R.S. Title 49, §§ 49:950 to 49:970	<a href="http://www.legis.state.la.us/lss/lss.asp?folder=123#">http://www.legis.state.la.us/lss/lss.asp?folder=123#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://senate.legis.state.la.us/Documents/Constitution/#">http://senate.legis.state.la.us/Documents/Constitution/#</a>		4/1/2010

Jurisdiction Name: Louisiana					
Rights: Equal Protection	Constitution	Const. Article I, Section 3	<a href="http://senate.legis.state.la.us/Documents/Constitution/Article1.htm#§1. Origin and Purpose of Government#">http://senate.legis.state.la.us/Documents/Constitution/Article1.htm#§1. Origin and Purpose of Government#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article I, Section 1	<a href="http://senate.legis.state.la.us/Documents/Constitution/Article1.htm#§1. Origin and Purpose of Government#">http://senate.legis.state.la.us/Documents/Constitution/Article1.htm#§1. Origin and Purpose of Government#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Gunby's Reports	1886		Gunby	Court of Appeals
Louisiana Annual Reports	1846	1900	La. Ann.	Supreme Court
Louisiana Court of Appeals Reports	1924	1932	La. App.	Court of Appeals
Louisiana Reports	1830	1841	La.	Supreme Court
Louisiana Reports	1901	1972	La.	Supreme Court
Martin (Louisiana Term Reports)	1809	1830	Mar. (o.s.), Mart. (n.s.)	Supreme Court
McGloin	1881	1884	McGl.	Court of Appeals
Peltier's Decisions, Parish of Orleans	1917	1923	Pelt.	Court of Appeals
Robinson	1841	1846	Rob.	Supreme Court
Southern Reporter	1887		So., So.2d	Supreme Court
Southern Reporter	1928		So., So.2d	Court of Appeals
Teisser, Orleans Court of Appeals	1903	1917	Teiss.	Court of Appeals

**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Courts of Appeal			15		5			Const. Art. V, Sect. 10
CourtLink: <a href="http://www.louisiana.gov/Government/Judicial_Branch/">http://www.louisiana.gov/Government/Judicial_Branch/</a>								
Description:								
District Courts			40		40	42		Const. Art. V, Sect. 16; R.S. 13:587.4; R.S. 13:582
CourtLink: <a href="http://judgepedia.org/index.php/Louisiana_District_Courts">http://judgepedia.org/index.php/Louisiana_District_Courts</a>								
Description:								
Juvenile and Family Court								Const. Art. V, Sect. 18
CourtLink:								
Description:								
Supreme Court			7		1			Const. Art. V, Sect. 5
CourtLink: <a href="http://www.lasc.org/">http://www.lasc.org/</a>								
Description:								

**TAX NOTICES:**

<b>Jurisdiction Name:</b> <b>Maine</b>	
Type:	State
Abbreviation:	ME
StatutesName:	Maine Revised Statutes (MRS)
NumCounties:	16
AreaCodes:	207
IncomeTax?:	<input checked="" type="checkbox"/>
Country:	United States
DateJoinedCountry:	3/15/1820

**Jurisdiction General Information:****Jurisdiction Tax Information:**

- 1.Part 8 of Title 36 or the Main Revised Statutes contains the Income Tax. It is called "Maine Income Tax Law" in MRS Title 36, Section 5101.
- 2.MRS Title 36, Section 111 contains the main definitions that apply throughout the Title. It:
  - 2.1.Defines "Code" to mean the Internal Revenue Code of 1986 and amendments.
  - 2.2.Does not define "State" or "this State".
- 3.MRS Title 36, Section 5102 contains the definitions specific to the personal income tax.
- 4.MRS Title 36, Section 5102(1-D) defines "Laws of the United States" to mean the Internal Revenue Code.
- 5.MRS Title 36, Section 5102(1-C) defines "Maine adjusted gross income" to mean federal adjusted gross income. It also says that the "Maine adjusted gross income" for nonresidents means federal adjusted gross income derived from sources within this State, as determined under section 5142.
- 6.MRS Title 36, Section 5111 imposes the income tax on "the Maine taxable income of every resident individual of this State".
- 7.MRS Title 36, Section 5250, Subsection 1 says that only employers who have to withhold under the "Code", which is the Internal Revenue Code, must withhold under state law.
- 8.MRS Title 36, Section 5242 discusses Information Returns. It says that information returns are only to be made by those subject to the tax imposed under Part 8.

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.state.me.us/">http://www.state.me.us/</a>
ConstitutionLink:	<a href="http://www.state.me.us/sos/arc/general/constit/conscont.htm">http://www.state.me.us/sos/arc/general/constit/conscont.htm</a>
StatutesLink:	<a href="http://janus.state.me.us/legis/statutes/">http://janus.state.me.us/legis/statutes/</a>
RegulationsLink:	<a href="http://www.maine.gov/sos/cec/rules/rules.html">http://www.maine.gov/sos/cec/rules/rules.html</a>
RegisterLink:	<a href="http://www.maine.gov/sos/cec/rules/notices.html">http://www.maine.gov/sos/cec/rules/notices.html</a>
CourtsLink:	<a href="http://www.findlaw.com/11stategov/me/meca.html">http://www.findlaw.com/11stategov/me/meca.html</a>
CourtCivilRulesLink:	<a href="http://www.mainelegislature.org/legis/statutes/14/title14ch0sec0.html">http://www.mainelegislature.org/legis/statutes/14/title14ch0sec0.html</a>
CourtCriminalRulesLink:	<a href="http://www.mainelegislature.org/legis/statutes/15/title15ch0sec0.html">http://www.mainelegislature.org/legis/statutes/15/title15ch0sec0.html</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.mainelegislature.org/legis/statutes/16/title16ch0sec0.html">http://www.mainelegislature.org/legis/statutes/16/title16ch0sec0.html</a>
UCCFilingsLink:	<a href="http://www.state.me.us/sos/cec/ucconline/">http://www.state.me.us/sos/cec/ucconline/</a>
AdminOfficeOfCourtsLink:	<a href="http://www.courts.state.me.us/">http://www.courts.state.me.us/</a>

**FRANCHISES:**

<b>Jurisdiction Name:</b>	<b>Maine</b>
TaxCodeTitle:	Title 36
TaxCodeLink:	<a href="http://www.mainelegislature.org/legis/statutes/36/title36ch0sec0.html">http://www.mainelegislature.org/legis/statutes/36/title36ch0sec0.html</a>
TaxRegTitle:	Section 18 125
TaxRegsLink:	<a href="http://www.maine.gov/sos/cec/rules/18/chaps18.htm">http://www.maine.gov/sos/cec/rules/18/chaps18.htm</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	Form W-4ME (also allows being EXEMPT)
Tax-WithHldgExForm:	No exempt form.
Tax-MainReturnForms:	Form 1040ME: Residents; Form 1040ME + Schedule NR: Nonresidents
Tax-SubstW2Form:	
Tax-RevenueAgency:	Maine Revenue Services (MRS)
RevenueDeptLink:	<a href="http://www.maine.gov/revenue/homepage.html">http://www.maine.gov/revenue/homepage.html</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 29A
VehCodeLink:	<a href="http://www.mainelegislature.org/legis/statutes/">http://www.mainelegislature.org/legis/statutes/</a>
VehicleRegTitle:	29 250
VehicleRegLink:	<a href="http://www.maine.gov/sos/cec/rules/29/chaps29.htm">http://www.maine.gov/sos/cec/rules/29/chaps29.htm</a>

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
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Address2:					
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PhoneBusiness:	207-626-8800	PhoneFax:			
EmailAddr:	<a href="http://www.maine.gov/ag/contact.html">http://www.maine.gov/ag/contact.html</a>				
WebSource:	<a href="http://www.maine.gov/ag/contact.html">http://www.maine.gov/ag/contact.html</a>				
DateLastUpdate:	3/25/2010 2:45:52 PM				

POCType:	Governor				
OrgName:	Governor of Maine				
FullName:					
Address1:	Office of the Governor				
Address2:	#1 State House Station				
City:	Augusta	State:	Maine	Zip:	04333-0001
PhoneBusiness:	207-287-3531	PhoneFax:	207-287-1034		
EmailAddr:					
WebSource:	<a href="http://www.maine.gov/governor/baldacci/contact/index.html">http://www.maine.gov/governor/baldacci/contact/index.html</a>				
DateLastUpdate:	3/25/2010 2:44:21 PM				

**Jurisdiction Name: Maine**

POCType:	Secretary of State				
OrgName:	Maine Secretary of State				
FullName:					
Address1:	148 State House Station				
Address2:					
City:	Augusta	State:	Maine	Zip:	04333-0148
PhoneBusiness:	207-626-8400	PhoneFax:	207-287-8598		
EmailAddr:	mailto:sos.office@maine.gov				
WebSource:	<a href="http://www.state.me.us/sos/contact/index.html">http://www.state.me.us/sos/contact/index.html</a>				
DateLastUpdate:	3/24/2010 8:43:22 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article VI	<a href="http://www.maine.gov/legis/const/#">http://www.maine.gov/legis/const/#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	M.R.S. Chapter 705	<a href="http://www.mainelegislature.org/legis/statutes/14/title14ch705sec0.html#">http://www.mainelegislature.org/legis/statutes/14/title14ch705sec0.html#</a>		4/1/2010
Court: Declaratory judgment act	Statute	M.R.S. Title 14, Part 7, Chapter 707	<a href="http://www.mainelegislature.org/legis/statutes/14/title14ch0sec0.html#">http://www.mainelegislature.org/legis/statutes/14/title14ch0sec0.html#</a>		4/1/2010
Court: Default Judgment	Statute	Rule of Civil Procedure 55	<a href="http://www.courts.state.me.us/rules_forms_fees/rules/MRCivPP/lus6-07.pdf#">http://www.courts.state.me.us/rules_forms_fees/rules/MRCivPP/lus6-07.pdf#</a>		4/6/2010
Court: Disqualification of Judge	Court Rule	M.R.S., Title 14, Part 3, Chapter 301, Section 1103	<a href="http://www.mainelegislature.org/legis/statutes/14/title14sec1103.html#">http://www.mainelegislature.org/legis/statutes/14/title14sec1103.html#</a>		3/30/2010
Court: Failure to deny constitutes an admission	Statute	Rule of Civil Procedure 8(d)	<a href="http://www.courts.state.me.us/rules_forms_fees/rules/MRCivPP/lus6-07.pdf#">http://www.courts.state.me.us/rules_forms_fees/rules/MRCivPP/lus6-07.pdf#</a>		4/5/2010
Court: Foreign Judgment Act	Statute	M.R.S. Title 14, §§ 8001-8008 (2005)	<a href="http://www.mainelegislature.org/legis/statutes/14/title14ch740sec0.html#">http://www.mainelegislature.org/legis/statutes/14/title14ch740sec0.html#</a>		4/2/2010
Court: Long arm statute	Statute	14 M.R.S. § 704-A	<a href="http://www.mainelegislature.org/legis/statutes/14/title14sec704-A.html#">http://www.mainelegislature.org/legis/statutes/14/title14sec704-A.html#</a>		4/2/2010
Court: Mandamus action	Statute	M.R.S., Title 14, Chapter 607	<a href="http://www.mainelegislature.org/legis/statutes/14/title14ch607sec0.html#">http://www.mainelegislature.org/legis/statutes/14/title14ch607sec0.html#</a>		3/30/2010
Court: Rules of Civil Procedure	Statute	M.R.S. Title 14	<a href="http://www.mainelegislature.org/legis/statutes/14/title14ch0sec0.html#">http://www.mainelegislature.org/legis/statutes/14/title14ch0sec0.html#</a>		4/5/2010
Court: Rules of Evidence	Statute	M.R.S. Title 16	<a href="http://www.mainelegislature.org/legis/statutes/16/title16ch0sec0.html#">http://www.mainelegislature.org/legis/statutes/16/title16ch0sec0.html#</a>		4/1/2010
Crime: Bribing a Voter	Statute	17-A M.R.S. § 602	<a href="http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec602.html#">http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec602.html#</a>		8/4/2012
Crime: Coercion	Statute	17-A M.R.S. § 209	<a href="http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec209.html#">http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec209.html#</a>		8/4/2012
Crime: Extortion	Statute	17-A M.R.S. § 355	<a href="http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec355.html#">http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec355.html#</a>		8/4/2012

<b>Jurisdiction Name: Maine</b>					
Crime: Harassment	Statute	17-A M.R.S. § 506	<a href="http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec506-A.html#">http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec506-A.html#</a>		8/4/2012
Crime: Identity Theft	Statute	17-A M.R.S. § 905-A	<a href="http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec905-A.html#">http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec905-A.html#</a>		8/4/2012
Crime: Impersonating Public Officer	Statute	17-A M.R.S. § 457	<a href="http://www.mainelegislature.org/legis/statutes/17-A/title17-Ach19sec0.html#">http://www.mainelegislature.org/legis/statutes/17-A/title17-Ach19sec0.html#</a>		8/4/2012
Crime: Obstruction of Justice	Statute	17-A M.R.S. § 754	<a href="http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec754.html#">http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec754.html#</a>		8/4/2012
Crime: Perjury	Statute	17-A M.R.S. § 451	<a href="http://www.mainelegislature.org/legis/statutes/17-A/title17-Ach19sec0.html#">http://www.mainelegislature.org/legis/statutes/17-A/title17-Ach19sec0.html#</a>		8/4/2012
Crime: Purchasing Office	Statute	17-A M.R.S. § 607	<a href="http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec607.html#">http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec607.html#</a>		8/4/2012
Crime: Receiving Stolen Property	Statute	17-A M.R.S. § 359	<a href="http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec359.html#">http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec359.html#</a>		8/4/2012
Crime: Tampering with a Witness	Statute	17-A M.R.S. § 454	<a href="http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec454.html#">http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec454.html#</a>		8/4/2012
Crime: Tampering with Public Records	Statute	17-A M.R.S. § 456	<a href="http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec456.html#">http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec456.html#</a>		8/4/2012
Crime: Terrorism	Statute	17-A M.R.S. § 210	<a href="http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec210.html#">http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec210.html#</a>		8/4/2012
Crime: Theft by Deception	Statute	17-A M.R.S. § 354	<a href="http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec354.html#">http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec354.html#</a>		8/4/2012
Crime: Theft of Services	Statute	17-A M.R.S. § 357	<a href="http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec357.html#">http://www.mainelegislature.org/legis/statutes/17-A/title17-Asec357.html#</a>		8/4/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article III, Section 2 (internal)	<a href="http://www.maine.gov/legis/constitution/#">http://www.maine.gov/legis/constitution/#</a>		4/1/2010
Franchises: No Titles of Nobility	Constitution	Const. Article I, Section 23	<a href="http://www.maine.gov/legis/constitution/#">http://www.maine.gov/legis/constitution/#</a>		4/1/2010
Franchises: Tax code	Statute	M.R.S. Title 36	<a href="http://www.mainelegislature.org/legis/statutes/36/title36ch0sec0.html#">http://www.mainelegislature.org/legis/statutes/36/title36ch0sec0.html#</a>		4/2/2010
Franchises: Vehicle Code	Statute	M.R.S. Title 29	<a href="http://www.mainelegislature.org/legis/statutes/29/title29ch0sec0.html#">http://www.mainelegislature.org/legis/statutes/29/title29ch0sec0.html#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	M.R.S. Title 5, Chapt. 375	<a href="http://www.mainelegislature.org/legis/statutes/5/title5ch375sec0.html#">http://www.mainelegislature.org/legis/statutes/5/title5ch375sec0.html#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://www.maine.gov/legis/constitution/#">http://www.maine.gov/legis/constitution/#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article I, Section 6-A	<a href="http://www.maine.gov/legis/constitution/#">http://www.maine.gov/legis/constitution/#</a>		4/1/2010
Rights: Inalienable	Constitution	Const. Article I, Section 1	<a href="http://www.maine.gov/legis/constitution/#">http://www.maine.gov/legis/constitution/#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article I, Section 2	<a href="http://www.maine.gov/legis/constitution/#">http://www.maine.gov/legis/constitution/#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Atlantic Reporter	1885		A., A.2d	Supreme Court
Maine Reports	1820	1965	Me.	Supreme Court



<b>Jurisdiction Name:</b>	<b>Maine</b>
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**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
District Courts			36		13	13		M.R.S. Title 4, Chapt. 5
CourtLink: <a href="http://www.courts.state.me.us/maine_courts/district/index.shtml">http://www.courts.state.me.us/maine_courts/district/index.shtml</a> Description: The District Court system was created by the legislature in 1961. The District Court has 36 judges who hold court in 13 districts at 31 locations throughout Maine. This court hears both civil and criminal matters and always sits without a jury. Civil suits claiming monetary damages, domestic relations cases (divorces, separations, custody and property disputes), and involuntary commitments are examples of civil cases. There is also established within the District Court a Family Division that has jurisdiction over family matters in the District Court. There are 8 Family Law Magistrate who work in the Family Division.								
Family Courts			8		1			
CourtLink: Description:								
Probate Court								M.R.S. Title 4, Chapt. 7
CourtLink: Description:								
Superior Courts			17		16			M.R.S. Title 4, Chapt. 3
CourtLink: <a href="http://www.courts.state.me.us/maine_courts/superior/index.shtml">http://www.courts.state.me.us/maine_courts/superior/index.shtml</a> Description: The Maine Superior Court is Maine's trial court of general jurisdiction and is the only level of court where jury trials are available. The Superior Court handles the following matters: •jury and jury-waived trials in adult criminal cases, including murder and class A, B, C, D, and E offenses; •post-conviction reviews; •jury and jury-waived trials in civil cases, such as car accident lawsuits; •cases in which equitable relief is requested, such as an injunction; •appeals from decisions of state and local administrative agencies, such as the Department of Human Services and municipal zoning boards. One Superior Court is located in each of Maine's sixteen counties, except for Aroostook County, which has two Superior Courts. The Superior Court has seventeen justices. All have statewide jurisdiction and travel to the different counties to hold court.								
Supreme Court			7		1			M.R.S. Title 4, Chapt. 1
CourtLink: <a href="http://www.courts.state.me.us/maine_courts/supreme/index.shtml">http://www.courts.state.me.us/maine_courts/supreme/index.shtml</a> Description:								

**TAX NOTICES:**

RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
DmndForFiling	6.20.01	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=ME-MRSDmdForFiling#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=ME-MRSDmdForFiling#</a>	
ReqForFiling	6.20.02	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=ME-MRSReqForFiling#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=ME-MRSReqForFiling#</a>	

<b>Jurisdiction Name:</b> Maryland	
Type:	State
Abbreviation:	MD
StatutesName:	Maryland Code (M.C.)
NumCounties:	23
AreaCodes:	240 - 301 - 410 - 443
IncomeTax?:	<input checked="" type="checkbox"/>
Country:	United States
DateJoinedCountry:	4/28/1788

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.maryland.gov/">http://www.maryland.gov/</a>
ConstitutionLink:	<a href="http://www.mdarchives.state.md.us/msa/mdmanual/43const/html/const.html">http://www.mdarchives.state.md.us/msa/mdmanual/43const/html/const.html</a>
StatutesLink:	<a href="http://law.justia.com/codes/maryland/">http://law.justia.com/codes/maryland/</a>
RegulationsLink:	<a href="http://www.dsd.state.md.us/comar/subtitle_chapters/Titles.aspx">http://www.dsd.state.md.us/comar/subtitle_chapters/Titles.aspx</a>
RegisterLink:	<a href="http://www.dsd.state.md.us/MDRegister/">http://www.dsd.state.md.us/MDRegister/</a>
CourtsLink:	<a href="http://www.findlaw.com/11stategov/md/mdca.html">http://www.findlaw.com/11stategov/md/mdca.html</a>
CourtCivilRulesLink:	<a href="http://www.michie.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=">http://www.michie.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=</a>
CourtCriminalRulesLink:	<a href="http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=">http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=">http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=</a>
UCCFilingsLink:	<a href="http://www.dat.state.md.us/sdatweb/ucc/ucc_home.html">http://www.dat.state.md.us/sdatweb/ucc/ucc_home.html</a>
AdminOfficeOfCourtsLink:	<a href="http://www.courts.state.md.us/">http://www.courts.state.md.us/</a>

**FRANCHISES:**

TaxCodeTitle:	Article: Tax-General;Article: Tax-Property
TaxCodeLink:	<a href="http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=">http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=</a>
TaxRegTitle:	Title 18
TaxRegsLink:	<a href="http://www.dsd.state.md.us/comar/subtitle_chapters/18_Chapters.aspx">http://www.dsd.state.md.us/comar/subtitle_chapters/18_Chapters.aspx</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	Comptroller of Maryland
RevenueDeptLink:	<a href="http://www.marylandtaxes.com/default.asp">http://www.marylandtaxes.com/default.asp</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Transportation
VehCodeLink:	<a href="http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=">http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=</a>
VehicleRegTitle:	Title 11
VehicleRegLink:	<a href="http://www.dsd.state.md.us/comar/subtitle_chapters/Titles.aspx">http://www.dsd.state.md.us/comar/subtitle_chapters/Titles.aspx</a>

**Jurisdiction Name: Maryland**For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of Maryland				
FullName:					
Address1:	Office of the Attorney General				
Address2:	200 St. Paul Place				
City:	Baltimore	State:	Maryland	Zip:	21202
PhoneBusiness:	(410) 576-6300	PhoneFax:			
EmailAddr:	mailto:oag@oag.state.md.us				
WebSource:	<a href="http://www.oag.state.md.us/contact.htm">http://www.oag.state.md.us/contact.htm</a>				
DateLastUpdate:	3/25/2010 2:50:32 PM				

POCType:	Governor				
OrgName:	Governor of Maryland				
FullName:					
Address1:	100 State Circle				
Address2:					
City:	Annapolis	State:	Maryland	Zip:	21401-1925
PhoneBusiness:	410.974.3901	PhoneFax:			
EmailAddr:	<a href="http://www.governor.maryland.gov/mail/">http://www.governor.maryland.gov/mail/</a>				
WebSource:	<a href="http://www.governor.maryland.gov/staff.asp">http://www.governor.maryland.gov/staff.asp</a>				
DateLastUpdate:	3/25/2010 2:49:12 PM				

POCType:	Secretary of State				
OrgName:	Maryland Secretary of State				
FullName:					
Address1:	16 Francis Street				
Address2:					
City:	Annapolis	State:	Maryland	Zip:	21401
PhoneBusiness:	410-974-5521	PhoneFax:	410-974-5190		
EmailAddr:					
WebSource:	<a href="http://www.sos.state.md.us/ContactUs.aspx">http://www.sos.state.md.us/ContactUs.aspx</a>				
DateLastUpdate:	3/25/2010 7:47:28 AM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article IV	<a href="http://www.msa.md.gov/msa/mdmanual/43const/html/const.html#">http://www.msa.md.gov/msa/mdmanual/43const/html/const.html#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 3-331	<a href="http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/1/2010

<b>Jurisdiction Name: Maryland</b>					
Court: Declaratory judgment act	Statute	Statutes Title 3, Subtitle 4	<a href="http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/1/2010
Court: Default Judgment	Court Rule	Rule of Civil Procedure 3-509	<a href="http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/1/2010
Court: Disqualification of Judge	Court Rule	Rule of Civil Procedure 3-505	<a href="http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 2-323(e)	<a href="http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	Cts. & Jud. Proc . Article (CJP), §§11-801 through 11-807 of the	<a href="http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/2/2010
Court: Long arm statute	Statute	Courts and Jud. Proc. § 6-103	<a href="http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/2/2010
Court: Petition for Identity Hearing	Court Rule	Rule of Civil Procedure 3-308	<a href="http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/1/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure	<a href="http://www.michie.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://www.michie.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/5/2010
Court: Rules of Evidence	Court Rule	Article 35: Evidence; Rules Title 5: Evidence	<a href="http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/5/2010
Crime: Bribing a Juror	Statute	M.C. § 9-202	<a href="http://www.lexisnexis.com/hottopics/mdcode/#">http://www.lexisnexis.com/hottopics/mdcode/#</a>		8/4/2012
Crime: Bribing a Voter	Statute	M.C. § 9-203	<a href="http://www.lexisnexis.com/hottopics/mdcode/#">http://www.lexisnexis.com/hottopics/mdcode/#</a>		8/4/2012
Crime: Extortion	Statute	M.C. § 3-701	<a href="http://www.lexisnexis.com/hottopics/mdcode/#">http://www.lexisnexis.com/hottopics/mdcode/#</a>		8/4/2012
Crime: Harassment	Statute	M.C. § 3-803	<a href="http://www.lexisnexis.com/hottopics/mdcode/#">http://www.lexisnexis.com/hottopics/mdcode/#</a>		8/4/2012
Crime: Identity Theft	Statute	M.C. § 8-301	<a href="http://www.lexisnexis.com/hottopics/mdcode/#">http://www.lexisnexis.com/hottopics/mdcode/#</a>		8/4/2012
Crime: Impersonating Public Officer	Statute	Statutes § 8-301	<a href="http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=mdcode#">http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=mdcode#</a>		8/4/2012
Crime: Obstruction of Justice	Statute	M.C. § 9-306	<a href="http://www.lexisnexis.com/hottopics/mdcode/#">http://www.lexisnexis.com/hottopics/mdcode/#</a>		8/4/2012
Crime: Perjury	Statute	Statutes §9-101	<a href="http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=mdcode#">http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=mdcode#</a>		4/1/2010
Crime: Perjury, Subornation of	Statute	M.C. § 9-102	<a href="http://www.lexisnexis.com/hottopics/mdcode/#">http://www.lexisnexis.com/hottopics/mdcode/#</a>		8/4/2012
Crime: Simulating Legal Process	Statute	M.C. § 8-522	<a href="http://law.justia.com/codes/maryland/2010/criminal-law/title-8/subtitle-5/8-522/#">http://law.justia.com/codes/maryland/2010/criminal-law/title-8/subtitle-5/8-522/#</a>		8/4/2012
Crime: Tampering with a Witness	Statute	M.C. § 9-302-303	<a href="http://www.lexisnexis.com/hottopics/mdcode/#">http://www.lexisnexis.com/hottopics/mdcode/#</a>		8/4/2012
Crime: Theft by Deception	Statute	M.C. § 7-104(b)	<a href="http://www.lexisnexis.com/hottopics/mdcode/#">http://www.lexisnexis.com/hottopics/mdcode/#</a>		8/4/2012
Crime: Theft of Services	Statute	M.C. § 7-104(e)	<a href="http://www.lexisnexis.com/hottopics/mdcode/#">http://www.lexisnexis.com/hottopics/mdcode/#</a>		8/4/2012
Franchises: Dual Office Prohibition	Constitution	Const. Declaration of Rights, Article 33 (judges); Const. Const. Declaration of Rights, Article 35 (officers)	<a href="http://www.msa.md.gov/msa/mdmanual/43const/html/00dec.html#l#">http://www.msa.md.gov/msa/mdmanual/43const/html/00dec.html#l#</a>		4/1/2010
Franchises: No Titles of Nobility	Constitution	Const. Declaration of Rights, Article 42	<a href="http://www.msa.md.gov/msa/mdmanual/43const/html/00dec.html#l#">http://www.msa.md.gov/msa/mdmanual/43const/html/00dec.html#l#</a>		4/1/2010

Jurisdiction Name:		Maryland			
Franchises: Tax code	Statute	Statutes Article: Tax-General;Article: Tax-Property	<a href="http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/2/2010
Franchises: Vehicle Code	Statute	Transportation	<a href="http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	Gov. Code, Title 10	<a href="http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://michie.lexisnexis.com/maryland/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Declaration of Rights	<a href="http://www.msa.md.gov/msa/mdmanual/43const/html/00dec.html#l#">http://www.msa.md.gov/msa/mdmanual/43const/html/00dec.html#l#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Declaration of Rights, Article 46	<a href="http://www.msa.md.gov/msa/mdmanual/43const/html/00dec.html#l#">http://www.msa.md.gov/msa/mdmanual/43const/html/00dec.html#l#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Declaration of Rights, Article 1	<a href="http://www.msa.md.gov/msa/mdmanual/43const/html/00dec.html#l#">http://www.msa.md.gov/msa/mdmanual/43const/html/00dec.html#l#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

#### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Atlantic Reporter	1885		A., A.2d	Court of Appeals
Atlantic Reporter	1967		A.2d	Court of Special Appeals
Gill	1843	1851	Gill	Court of Appeals
Gill and Johnson	1829	1842	G. & J.	Court of Appeals
Harris and Gill	1826	1829	H. & G.	Court of Appeals
Harris and Johnson	1800	1826	H. & J.	Court of Appeals
Harris and McHenry	1770	1774	H. & McH.	Court of Appeals
Harris and McHenry	1780	1799	H. & McH.	Court of Appeals
Maryland Appellate Reports	1967		Md.App.	Court of Special Appeals
Maryland Reports	1851		Md.	Court of Appeals

#### COURTS:

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Circuit Court					24			Courts Jud Proc., Title 1, Subtitle 5
CourtLink: <a href="http://www.courts.state.md.us/circuit/index.html">http://www.courts.state.md.us/circuit/index.html</a>								
Description:								
Court of Appeals			7		1			Courts Jud Proc., Title 1, Subtitle 3
CourtLink: <a href="http://www.courts.state.md.us/coappeals/index.html">http://www.courts.state.md.us/coappeals/index.html</a>								
Description:								
Court of Special Appeals					1			Courts Jud Proc., Title 1, Subtitle 4
CourtLink: <a href="http://www.courts.state.md.us/cosappeals/index.html">http://www.courts.state.md.us/cosappeals/index.html</a>								
Description:								
District Court					24			Courts Jud Proc., Title 1, Subtitle 6
CourtLink: <a href="http://www.courts.state.md.us/district/index.html">http://www.courts.state.md.us/district/index.html</a>								
Description: The jurisdiction of the court includes all landlord-tenant cases, replevin actions, motor vehicle violations, misdemeanors and certain felonies. In civil cases the District Court has exclusive jurisdiction in claims for amounts up to \$5,000, and concurrent jurisdiction with the circuit courts in claims for amounts above \$5,000 but less than \$30,000. The jurisdiction of the court in criminal cases is concurrent with the Circuit Court for offenses in which the penalty may be confinement for three years or more or a fine of \$2,500 or more; or offenses which are felonies. The District Court does not conduct jury trials.								

**JURISDICTION NAME:** *Maryland*

<b>Jurisdiction Name:</b>		<b>Maryland</b>					
Orphans' Court							
CourtLink:		<a href="http://mdcourts.gov/orphanscourt/index.html">http://mdcourts.gov/orphanscourt/index.html</a>					
Description:							

**TAX NOTICES:**

RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
Notice of Income Tax Wage Lien	6.21.01		

<b>Jurisdiction Name:</b>		<b>Massachusetts</b>	
Type:	State	IncomeTax?:	<input checked="" type="checkbox"/>
Abbreviation:	MA	Country:	United States
StatutesName:	Gen. Laws of Mass. (G.L.M.)	DateJoinedCountry:	2/6/1788
NumCounties:	14		
AreaCodes:	339 351 413 508 617 774 781 857 978		

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.mass.gov/">http://www.mass.gov/</a>
ConstitutionLink:	<a href="http://www.state.ma.us/legis/const.htm">http://www.state.ma.us/legis/const.htm</a>
StatutesLink:	<a href="http://www.mass.gov/legis/laws/mgl/index.htm">http://www.mass.gov/legis/laws/mgl/index.htm</a>
RegulationsLink:	<a href="http://www.lawlib.state.ma.us/source/mass/cmr/index.html">http://www.lawlib.state.ma.us/source/mass/cmr/index.html</a>
RegisterLink:	
CourtsLink:	<a href="http://www.findlaw.com/11stategov/ma/maca.html">http://www.findlaw.com/11stategov/ma/maca.html</a>
CourtCivilRulesLink:	<a href="http://www.lawlib.state.ma.us/source/mass/rules/civil/index.html">http://www.lawlib.state.ma.us/source/mass/rules/civil/index.html</a>
CourtCriminalRulesLink:	<a href="http://www.lawlib.state.ma.us/source/mass/rules/criminal/index.html">http://www.lawlib.state.ma.us/source/mass/rules/criminal/index.html</a>
CourtAppelRulesLink:	<a href="http://www.lawlib.state.ma.us/source/mass/rules/appellate/index.html">http://www.lawlib.state.ma.us/source/mass/rules/appellate/index.html</a>
RulesOfEvidenceLink:	<a href="http://www.mass.gov/legis/laws/mgl/gl-233-toc.htm">http://www.mass.gov/legis/laws/mgl/gl-233-toc.htm</a>
UCCFilingsLink:	<a href="http://www.sec.state.ma.us/cor/corpweb/corucc/uccinf.htm">http://www.sec.state.ma.us/cor/corpweb/corucc/uccinf.htm</a>
AdminOfficeOfCourtsLink:	<a href="http://www.mass.gov/courts/">http://www.mass.gov/courts/</a>

**FRANCHISES:**

TaxCodeTitle:	Chapters 58-65C
TaxCodeLink:	<a href="http://www.mass.gov/legis/laws/mgl/gl-pt1-toc.htm">http://www.mass.gov/legis/laws/mgl/gl-pt1-toc.htm</a>
TaxRegTitle:	830 CMR
TaxRegsLink:	<a href="http://www.lawlib.state.ma.us/source/mass/cmr/830cmr.html">http://www.lawlib.state.ma.us/source/mass/cmr/830cmr.html</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	Form M-4
Tax-WithHldgExForm:	Form M-4P
Tax-MainReturnForms:	Form 1: Resident Income Tax Return (full year)
Tax-SubstW2Form:	
Tax-RevenueAgency:	Massachusetts Department of Revenue (MDOR)
RevenueDeptLink:	<a href="http://www.dor.state.ma.us/">http://www.dor.state.ma.us/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 1, Chap. 90
VehCodeLink:	<a href="http://www.mass.gov/legis/laws/mgl/gl-90-toc.htm">http://www.mass.gov/legis/laws/mgl/gl-90-toc.htm</a>
VehicleRegTitle:	540 CMR 2
VehicleRegLink:	<a href="http://www.lawlib.state.ma.us/source/mass/cmr/index.html">http://www.lawlib.state.ma.us/source/mass/cmr/index.html</a>

**Jurisdiction Name: Massachusetts**For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of Massachusetts				
FullName:					
Address1:	One Ashburton Place				
Address2:					
City:	Boston	State:	Massachusetts	Zip:	02108
PhoneBusiness:	(617) 727-2200	PhoneFax:			
EmailAddr:					
WebSource:	<a href="http://www.mass.gov/?pageID=cagoutilities&amp;L=1&amp;sid=Cago&amp;U=Cago_contact_us">http://www.mass.gov/?pageID=cagoutilities&amp;L=1&amp;sid=Cago&amp;U=Cago_contact_us</a>				
DateLastUpdate:	3/25/2010 2:56:45 PM				

POCType:	Governor				
OrgName:	Governor of Massachusetts				
FullName:					
Address1:	Office of the Governor, Room 280				
Address2:	Office of the Governor, Room 280				
City:	Boston	State:	Massachusetts	Zip:	02133
PhoneBusiness:	617.725.4005	PhoneFax:	617.727.9725		
EmailAddr:					
WebSource:	<a href="http://www.mass.gov/?pageID=gov3utilities&amp;sid=Agov3&amp;U=Agov3_contact_us">http://www.mass.gov/?pageID=gov3utilities&amp;sid=Agov3&amp;U=Agov3_contact_us</a>				
DateLastUpdate:	3/25/2010 2:52:55 PM				

POCType:	Secretary of State				
OrgName:	Massachusetts Secretary of State				
FullName:					
Address1:	One Ashburton Place, Room 1611				
Address2:					
City:	Boston	State:	Massachusetts	Zip:	02108-1512
PhoneBusiness:	(617) 727-7030	PhoneFax:	742-4528		
EmailAddr:	mailto:cis@sec.state.ma.us				
WebSource:	<a href="http://www.sec.state.ma.us/seccon.htm">http://www.sec.state.ma.us/seccon.htm</a>				
DateLastUpdate:	3/25/2010 2:53:37 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Chapter III	<a href="http://www.mass.gov/legis/const.htm#">http://www.mass.gov/legis/const.htm#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 13	<a href="http://www.lawlib.state.ma.us/source/mass/rules/civil/mrcp13.html#">http://www.lawlib.state.ma.us/source/mass/rules/civil/mrcp13.html#</a>		4/1/2010
Court: Declaratory judgment act	Statute	G.L.M. Chapter 231A	<a href="http://www.mass.gov/legis/laws/mgl/gl-pt3-toc.htm#">http://www.mass.gov/legis/laws/mgl/gl-pt3-toc.htm#</a>		4/1/2010



Jurisdiction Name: Massachusetts					
Court: Default Judgment	Court Rule	Rule of Civil Procedure 55	<a href="http://www.lawlib.state.ma.us/source/mass/rules/civil/mrcp55.html#">http://www.lawlib.state.ma.us/source/mass/rules/civil/mrcp55.html#</a>		4/1/2010
Court: Disqualification of Judge	Court Rule	Rule of Civil Procedure 63	<a href="http://www.lawlib.state.ma.us/source/mass/rules/civil/mrcp63.html#">http://www.lawlib.state.ma.us/source/mass/rules/civil/mrcp63.html#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 8(d)	<a href="http://www.lawlib.state.ma.us/source/mass/rules/civil/mrcp8.html#">http://www.lawlib.state.ma.us/source/mass/rules/civil/mrcp8.html#</a>		4/1/2010
Court: Long arm statute	Statute	223A G.L.M. § 3 (2003)	<a href="http://www.mass.gov/legis/laws/mgl/gl-223a-toc.htm#">http://www.mass.gov/legis/laws/mgl/gl-223a-toc.htm#</a>		4/2/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure	<a href="http://www.lawlib.state.ma.us/source/mass/rules/civil/index.html#">http://www.lawlib.state.ma.us/source/mass/rules/civil/index.html#</a>		4/5/2010
Court: Rules of Evidence	Statute	G.L.M. Chapt. 233: Witnesses and Evidence	<a href="http://www.mass.gov/legis/laws/mgl/gl-233-toc.htm#">http://www.mass.gov/legis/laws/mgl/gl-233-toc.htm#</a>		4/1/2010
Crime: Conflict of Interest	Statute	268 G.L.M. § 6A	<a href="http://www.malegislature.gov/Laws/GeneralLaws/PartIV/Title/Chapter268A/Section6A#">http://www.malegislature.gov/Laws/GeneralLaws/PartIV/Title/Chapter268A/Section6A#</a>		8/4/2012
Crime: False Personation	Statute	268 G.L.M. § 34A	<a href="http://www.malegislature.gov/Laws/GeneralLaws/PartIV/Title/Chapter268/Section34A#">http://www.malegislature.gov/Laws/GeneralLaws/PartIV/Title/Chapter268/Section34A#</a>		8/4/2012
Crime: Identity Theft	Statute	266 G.L.M. § 37E	<a href="http://www.malegislature.gov/Laws/GeneralLaws/PartIV/Title/Chapter266/Section37E#">http://www.malegislature.gov/Laws/GeneralLaws/PartIV/Title/Chapter266/Section37E#</a>		8/4/2012
Crime: Impersonating Public Officer	Statute	268 G.L.M. Chapter 33	<a href="http://www.mass.gov/legis/laws/mgl/gl-268-toc.htm#">http://www.mass.gov/legis/laws/mgl/gl-268-toc.htm#</a>	Questionable	8/4/2012
Crime: Misprision or Compounding	Statute	268 G.L.M. § 36	<a href="http://www.malegislature.gov/Laws/GeneralLaws/PartIV/Title/Chapter268/Section36#">http://www.malegislature.gov/Laws/GeneralLaws/PartIV/Title/Chapter268/Section36#</a>		8/4/2012
Crime: Money Laundering	Statute	276A G.L.M. § 2	<a href="http://www.malegislature.gov/Laws/GeneralLaws/PartIV/Title/Chapter267A/Section2#">http://www.malegislature.gov/Laws/GeneralLaws/PartIV/Title/Chapter267A/Section2#</a>		8/4/2012
Crime: Perjury	Statute	268 G.L.M. § 1	<a href="http://www.mass.gov/legis/laws/mgl/gl-268-toc.htm#">http://www.mass.gov/legis/laws/mgl/gl-268-toc.htm#</a>		8/4/2012
Crime: Perjury, Subornation of	Statute	268 G.L.M. § 2	<a href="http://www.malegislature.gov/Laws/GeneralLaws/PartIV/Title/Chapter268/Section2#">http://www.malegislature.gov/Laws/GeneralLaws/PartIV/Title/Chapter268/Section2#</a>		8/4/2012
Crime: Racketeering	Statute	268 G.L.M. § 271A	<a href="http://www.malegislature.gov/Laws/GeneralLaws/PartIV/Title/Chapter271A/Section2#">http://www.malegislature.gov/Laws/GeneralLaws/PartIV/Title/Chapter271A/Section2#</a>		8/4/2012
Crime: Slavery or Human Trafficking	Statute	265 G.L.M. § 57	<a href="http://www.malegislature.gov/Laws/GeneralLaws/PartIV/Title/Chapter265/Section57#">http://www.malegislature.gov/Laws/GeneralLaws/PartIV/Title/Chapter265/Section57#</a>		8/4/2012
Crime: Tampering with a Witness	Statute	268 G.L.M. 13B	<a href="http://www.malegislature.gov/Laws/GeneralLaws/PartIV/Title/Chapter268/Section13B#">http://www.malegislature.gov/Laws/GeneralLaws/PartIV/Title/Chapter268/Section13B#</a>		8/4/2012
Crime: Tampering with Public Records	Statute	268 G.L.M. § 13E	<a href="http://www.malegislature.gov/Laws/GeneralLaws/PartIV/Title/Chapter268/Section13E#">http://www.malegislature.gov/Laws/GeneralLaws/PartIV/Title/Chapter268/Section13E#</a>		8/4/2012
Franchises: Dual Office Prohibition	Constitution	Const. Chapter VI, Article 2	<a href="http://www.mass.gov/legis/const.htm#">http://www.mass.gov/legis/const.htm#</a>		4/1/2010
Franchises: No Titles of Nobility	Constitution	Const. Part 1, Article VI	<a href="http://www.mass.gov/legis/const.htm#">http://www.mass.gov/legis/const.htm#</a>		4/1/2010
Franchises: Tax code	Statute	G.L.M. Chapters 58-65C	<a href="http://www.mass.gov/legis/laws/mgl/gl-pt1-toc.htm#">http://www.mass.gov/legis/laws/mgl/gl-pt1-toc.htm#</a>		4/2/2010
Franchises: Vehicle Code	Statute	G.L.M. Title 1, Chap. 90	<a href="http://www.mass.gov/legis/laws/mgl/gl-pt1-toc.htm#">http://www.mass.gov/legis/laws/mgl/gl-pt1-toc.htm#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	G.L.M. Title III, Chapt. 30A	<a href="http://www.mass.gov/legis/laws/mgl/gl-30a-toc.htm#">http://www.mass.gov/legis/laws/mgl/gl-30a-toc.htm#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Part 1	<a href="http://www.mass.gov/legis/const.htm#">http://www.mass.gov/legis/const.htm#</a>		4/1/2010

Jurisdiction Name: <b>Massachusetts</b>					
Rights: Equal Protection	Constitution	Const. Part I, Article I	<a href="http://www.mass.gov/legis/const.htm#">http://www.mass.gov/legis/const.htm#</a>		4/1/2010
Rights: Inalienable	Constitution	Const. Part I, Article I	<a href="http://www.mass.gov/legis/const.htm#">http://www.mass.gov/legis/const.htm#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Part I, Article V	<a href="http://www.mass.gov/legis/const.htm#">http://www.mass.gov/legis/const.htm#</a>		4/1/2010
Uniform Commercial Code (UCC)	Statute	G.L.M. Title XV, Chapt. 106	<a href="http://www.mass.gov/legis/laws/mgl/gl-106-toc.htm#">http://www.mass.gov/legis/laws/mgl/gl-106-toc.htm#</a>		8/4/2012

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Appellate Decisions	1941	1977	Mass.App.Dec.	District Court
Appellate Division Advance Sheets	1975	1979	19xx	District Court
			Maxx.App.Div.Adv.S	
			h. Xxx	
Appellate Division Reports	1936	1950	Mass.App.Div.	District Court
Massachusetts Appeals Court Reports	1972		Mass.App.Ct.	Appeals Court
Massachusetts Reports Supplement	1880	1983	Mass.Supp.	District Court
Massachusetts Reports: 97 Mass. To date	1867		Mass.	Supreme Judicial Court
Massachusetts Reports: Allen	1861	1867	e.g. 83 Mass. (1 Allen)	Supreme Judicial Court
Massachusetts Reports: Cushing	1848	1853	e.g., 55 Mass. (1 Cush.)	Supreme Judicial Court
Massachusetts Reports: Gray	1854	1860	e.g. 67 Mass. (1 Gray)	Supreme Judicial Court
Massachusetts Reports: Metcalf	1840	1847	e.g., 42 Mass. (1 Met.)	Supreme Judicial Court
Massachusetts Reports: Pickering	1822	1839	e.g., 18 Mass. (1 Pick.)	Supreme Judicial Court
Massachusetts Reports: Tyng	1806	1822	e.g., 2 Mass. (1 Tyng)	Supreme Judicial Court
Massachusetts Reports: Williams	1804	1805	1 Mass. (1 Will.)	Supreme Judicial Court
North Eastern Reporter	1884		N.E., N.E.2d	Supreme Judicial Court
North Eastern Reporter	1972		N.E.2d	Appeals Court

**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Appeals Court			24		1			G.L.M. Part III, Title I, Chapt. 211A
CourtLink: <a href="http://www.mass.gov/courts/appealscourt/index.html">http://www.mass.gov/courts/appealscourt/index.html</a>								
Description:								
District Court		25000	123		14			G.L.M. Part III, Title I, Chapt. 218
CourtLink: <a href="http://www.mass.gov/courts/courtsandjudges/courts/districtcourt/index.html">http://www.mass.gov/courts/courtsandjudges/courts/districtcourt/index.html</a>								
Description: The District Court Department has civil jurisdiction over, among other matters, civil cases in which the likely recovery does not exceed \$25,000; small claims; summary process; mental health, and alcohol and drug abuse commitments. A party seeking a domestic violence civil restraining order (generally referred to as a 209A order) generally seeks protection in district court. Criminal jurisdiction extends to felonies punishable by a sentence up to five years; misdemeanors, including violations of domestic violence restraining orders; and violations of city and town ordinances and by-laws. The court also has jurisdiction over evictions and some related matters, and provides judicial review of some governmental agency actions. One hundred and fifty-eight District Court judges are authorized for the sixty-two divisions of the District Court.								

Jurisdiction Name:		Massachusetts					
Housing Court					5		
CourtLink:		<a href="http://www.mass.gov/courts/courtsandjudges/courts/housingcourt/divisions.html">http://www.mass.gov/courts/courtsandjudges/courts/housingcourt/divisions.html</a>					
Description:		The Housing Court Department has jurisdiction over nearly all matters relating to residential housing. For example, the Housing Court hears zoning matters and may address general nuisance problems that afflict homeowners within a neighborhood. In landlord-tenant matters, the Housing Court has jurisdiction over all matters involving the residential relationship, including evictions. The Housing Court has five divisions: Boston, Worcester, Western, Northeast, and Southeast.					
Juvenile Court			35		12		
CourtLink:		<a href="http://www.mass.gov/courts/courtsandjudges/courts/juvenilecourt/index.html">http://www.mass.gov/courts/courtsandjudges/courts/juvenilecourt/index.html</a>					
Description:		The Juvenile Court Department has general jurisdiction over cases involving delinquency, children in need of services, care and protection petitions, adults contributing to the delinquency of minors, adoption, guardianship, termination of parental rights proceedings, and youthful offenders. There are eleven divisions of the Juvenile Court.					
Land Court							
CourtLink:		<a href="http://www.mass.gov/courts/courtsandjudges/courts/landcourt/index.html">http://www.mass.gov/courts/courtsandjudges/courts/landcourt/index.html</a>					
Description:		The Land Court Department has jurisdiction over the registration of title to real property, and foreclosure and redemption of real estate tax liens. The Court shares jurisdiction over matters arising out of decisions by local planning boards and zoning boards of appeal, and over most property matters. It also has superintendence authority over the registered land offices in each Registry of Deeds. Based in Boston, the Land Court may schedule sessions in other locations within the Commonwealth.					
Municipal Court							
CourtLink:		<a href="http://www.mass.gov/courts/courtsandjudges/courts/bostonmunicipalcourt/index.html">http://www.mass.gov/courts/courtsandjudges/courts/bostonmunicipalcourt/index.html</a>					
Description:		The jurisdiction of the Boston Municipal Court Department is similar to that of the District Court Department. The Boston Municipal Court's geographical jurisdiction includes most of Suffolk County.					
Probate and Family Court			45		14		G.L.M. Part III, Title I, Chapt. 215
CourtLink:		<a href="http://www.mass.gov/courts/courtsandjudges/courts/probateandfamilycourt/index.html">http://www.mass.gov/courts/courtsandjudges/courts/probateandfamilycourt/index.html</a>					
Description:		The Probate and Family Court Department has jurisdiction over family-related matters such as divorce, paternity, child support, custody, visitation, adoption, termination of parental rights, and abuse prevention. Probate matters include jurisdiction over wills, administrations, guardianships, conservatorships, and changes of name. The Court has fourteen divisions.					
Superior Court	25000						G.L.M. Part III, Title I, Chapt. 212
CourtLink:		<a href="http://www.mass.gov/courts/courtsandjudges/courts/probateandfamilycourt/index.html">http://www.mass.gov/courts/courtsandjudges/courts/probateandfamilycourt/index.html</a>					
Description:		The Superior Court Department has jurisdiction over most felonies, civil actions where the amount in controversy is over \$25,000, and matters in which equitable relief is sought. The Superior Court has jurisdiction to review certain administrative decisions. It has fourteen divisions, one for each county, of which several hold sessions in more than one location. There are eighty-two authorized judges.					
Supreme Judicial Court			7		1		G.L.M. Part III, Title I, Chapt. 211
CourtLink:		<a href="http://www.mass.gov/courts/sjc/">http://www.mass.gov/courts/sjc/</a>					
Description:							
Trial Court							G.L.M. Part III, Title I, Chapt. 211B
CourtLink:		<a href="http://www.mass.gov/courts/courtsandjudges/courts/trialcourt.html">http://www.mass.gov/courts/courtsandjudges/courts/trialcourt.html</a>					
Description:		Includes Superior Court and District Court					

**TAX NOTICES:**

RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
DmdForPmt	6.22.01		
FailFileNotice	6.22.02		
NoticeOfAssmt	6.22.03		

<b>Jurisdiction Name:</b> Michigan	
Type:	State
Abbreviation:	MI
StatutesName:	Michigan Compiled Laws (M.
NumCounties:	83
AreaCodes:	231 248 269 313 517 586 616 734 810 906 989
IncomeTax?:	<input checked="" type="checkbox"/>
Country:	United States
DateJoinedCountry:	1/26/1837

**Jurisdiction General Information:****Jurisdiction Tax Information:**

1. Income tax code laws are contained in Michigan Compiled Laws, mainly in sections 205.1-205.31 and 206.
2. The main income tax act is the Income Tax Act of 1967, found starting in section 206.1.
3. All definitions used in Income Tax Act of 1967 are the same as those in the Internal Revenue Code. See section 206.2(2).
- 3.1. "Gross income" is defined in section 206.12(2) as being the same as that in the IRC.
- 3.2. Section 206.26 defines the term "taxpayer".
- 206.26: "Taxpayer" defined
- "Taxpayer" means any person subject to the taxes imposed by this act, any employer required to withhold taxes on salaries and wages, or any flow-through entity required to withhold taxes on a nonresident member's share of income available for distribution.
4. Section 206.2(3) says that federal "taxable income" is the same as state.
5. Section 205.21(1) defines the requirement to file returns.
6. Section 205.21(3) covers frivolous protests. Only "taxpayers" may be penalized. "nontaxpayers" are not mentioned.
7. Section 205.23(1) says that the Dept. of Treasury has the authority to determine the amount due, but only for the "taxpayer".
8. Section 205.27 defines prohibited conduct.
9. Section 205.29 says tax liabilities shall constitute a lien on property.
10. Section 206.201 discusses exemption of persons exempt from federal income tax. Those exempt from federal income tax are exempt from Michigan income tax.
11. Sections 207.441 through 207.447 discuss tax collection.

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.michigan.gov/">http://www.michigan.gov/</a>
ConstitutionLink:	<a href="http://www.michigan.gov/documents/hal_mhc_sa_1835_MI_Constitution_51420_7.pdf">http://www.michigan.gov/documents/hal_mhc_sa_1835_MI_Constitution_51420_7.pdf</a>
StatutesLink:	<a href="http://www.michiganlegislature.org/mileg.asp?page=chapterIndex">http://www.michiganlegislature.org/mileg.asp?page=chapterIndex</a>
RegulationsLink:	<a href="http://www.michigan.gov/dleg/0,1607,7-154-10576_35738---,00.html">http://www.michigan.gov/dleg/0,1607,7-154-10576_35738---,00.html</a>
RegisterLink:	
CourtsLink:	<a href="http://www.findlaw.com/11stategov/mi/mica.html">http://www.findlaw.com/11stategov/mi/mica.html</a>
CourtCivilRulesLink:	<a href="http://coa.courts.mi.gov/rules/documents/1Chapter2CivilProcedure.pdf">http://coa.courts.mi.gov/rules/documents/1Chapter2CivilProcedure.pdf</a>
CourtCriminalRulesLink:	<a href="http://coa.courts.mi.gov/rules/documents/1Chapter6CriminalProcedure.pdf">http://coa.courts.mi.gov/rules/documents/1Chapter6CriminalProcedure.pdf</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://coa.courts.mi.gov/rules/documents/2MichiganRulesOfEvidence.pdf">http://coa.courts.mi.gov/rules/documents/2MichiganRulesOfEvidence.pdf</a>
UCCFilingsLink:	<a href="http://www.michigan.gov/sos/0,1607,7-127-1631_8851---,00.html">http://www.michigan.gov/sos/0,1607,7-127-1631_8851---,00.html</a>
AdminOfficeOfCourtsLink:	<a href="http://courts.michigan.gov/scao/">http://courts.michigan.gov/scao/</a>

**FRANCHISES:**

<b>Jurisdiction Name:</b>	<b>Michigan</b>
TaxCodeTitle:	Chapters 205-211
TaxCodeLink:	<a href="http://www.legislature.mi.gov/(S(5kygt555syhfyyfe0vk1ze55))/mileg.aspx?page=chapterindex">http://www.legislature.mi.gov/(S(5kygt555syhfyyfe0vk1ze55))/mileg.aspx?page=chapterindex</a>
TaxRegTitle:	R 206
TaxRegsLink:	<a href="http://www.state.mi.us/orr/emi/admincode.asp?admincode=Department&amp;Dpt=TY">http://www.state.mi.us/orr/emi/admincode.asp?admincode=Department&amp;Dpt=TY</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	Form MI-4
Tax-WithHldgExForm:	None. Use form MI-4
Tax-MainReturnForms:	Form MI-1040: Resident/Nonresident Income Tax Return
Tax-SubstW2Form:	None
Tax-RevenueAgency:	Michigan Department of the Treasury (MDOT)
RevenueDeptLink:	<a href="http://www.michigan.gov/treasury/">http://www.michigan.gov/treasury/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Chapt. 256-257
VehCodeLink:	<a href="http://www.legislature.mi.gov/(S(5kygt555syhfyyfe0vk1ze55))/mileg.aspx?page=chapterindex">http://www.legislature.mi.gov/(S(5kygt555syhfyyfe0vk1ze55))/mileg.aspx?page=chapterindex</a>
VehicleRegTitle:	
VehicleRegLink:	<a href="http://www.state.mi.us/orr/emi/admincode.asp?admincode=Department&amp;Dpt=TP">http://www.state.mi.us/orr/emi/admincode.asp?admincode=Department&amp;Dpt=TP</a>

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General		
OrgName:	Attorney General of Michigan		
FullName:			
Address1:	G. Mennen Williams Building, 7th Floor		
Address2:	525 W. Ottawa St.;P.O. Box 30212		
City:	Lansing	State:	Michigan
		Zip:	48909
PhoneBusiness:	(517) 373-1110	PhoneFax:	(517) 373-3042
EmailAddr:	mailto:miag@michigan.gov		
WebSource:	<a href="http://www.michigan.gov/ag/0,1607,7-164-21153-51368--,00.html">http://www.michigan.gov/ag/0,1607,7-164-21153-51368--,00.html</a>		
DateLastUpdate:	3/25/2010 3:00:47 PM		

POCType:	Governor		
OrgName:	Governor of Michigan		
FullName:			
Address1:	P.O. Box 30013		
Address2:			
City:	Lansing	State:	Michigan
		Zip:	30013
PhoneBusiness:	(517) 373-3400	PhoneFax:	(517) 335-6863
EmailAddr:			
WebSource:	<a href="http://www.michigan.gov/gov/0,1607,7-168-21995---,00.html">http://www.michigan.gov/gov/0,1607,7-168-21995---,00.html</a>		
DateLastUpdate:	3/25/2010 2:58:57 PM		

<b>Jurisdiction Name:</b>						<b>Michigan</b>									
POCType:		Secretary of State													
OrgName:		Michigan Secretary of State													
FullName:															
Address1:		Michigan Department of State													
Address2:															
City:		Lansing				State:		Michigan			Zip:		48918		
PhoneBusiness:		(888) 767-6424				PhoneFax:									
EmailAddr:		http://www.michigan.gov/sos/0,http://www.michigan.gov/sos/0,1607,7-127-15049-25634--,00.html													
WebSource:		<a href="http://www.michigan.gov/sos/0,1607,7-127-15049-25634--,00.html">http://www.michigan.gov/sos/0,1607,7-127-15049-25634--,00.html</a>													
DateLastUpdate:		10/20/2013													

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Common law rules	Statute	M.C.L. § 750.3	<a href="http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-3#">http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-3#</a>		8/4/2012
Court: Constitutional court authorization	Constitution	Const. Article VI	<a href="http://www.michigan.gov/documents/hal_mhc_sa_1835_MI_Constitution_51420_7.pdf#">http://www.michigan.gov/documents/hal_mhc_sa_1835_MI_Constitution_51420_7.pdf#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 2.110	<a href="http://coa.courts.mi.gov/rules/documents/1Chapter2CivilProcedure.pdf#">http://coa.courts.mi.gov/rules/documents/1Chapter2CivilProcedure.pdf#</a>		4/1/2010
Court: Declaratory judgment act	Statute	M.C.L. § 24.264	<a href="http://www.legislature.mi.gov/(S(e05x3mz3j4y3ra45kl12rm45))/mileg.aspx?page=getObject&amp;objectName=mcl-24-264&amp;query=on&amp;highlight=declaratory%20AND%20judgment#">http://www.legislature.mi.gov/(S(e05x3mz3j4y3ra45kl12rm45))/mileg.aspx?page=getObject&amp;objectName=mcl-24-264&amp;query=on&amp;highlight=declaratory%20AND%20judgment#</a>	Administrative procedures act	4/2/2010
Court: Default Judgment	Court Rule	Rule of Civil Procedure 2.603	<a href="http://coa.courts.mi.gov/rules/documents/1Chapter2CivilProcedure.pdf#">http://coa.courts.mi.gov/rules/documents/1Chapter2CivilProcedure.pdf#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 2.111 (E)	<a href="http://coa.courts.mi.gov/rules/documents/1Chapter2CivilProcedure.pdf#">http://coa.courts.mi.gov/rules/documents/1Chapter2CivilProcedure.pdf#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	M.C.L. § 691.1171	<a href="http://www.legislature.mi.gov/(S(2nzcvsjgznjukvepa31eczvw))/mileg.aspx?page=getObject&amp;objectName=mcl-Act-502-of-1996#">http://www.legislature.mi.gov/(S(2nzcvsjgznjukvepa31eczvw))/mileg.aspx?page=getObject&amp;objectName=mcl-Act-502-of-1996#</a>		4/3/2010
Court: Long arm statute	Statute	M.C.L. § 600.705 (2003)	<a href="http://www.legislature.mi.gov/(S(44vltj45pig01j55ijdfi2s))/mileg.aspx?page=getObject&amp;objectName=mcl-600-705#">http://www.legislature.mi.gov/(S(44vltj45pig01j55ijdfi2s))/mileg.aspx?page=getObject&amp;objectName=mcl-600-705#</a>		4/3/2010
Court: Rules of Civil Procedure	Court Rule	Court Rules, Chapter 2: Civil Procedure	<a href="http://coa.courts.mi.gov/rules/documents/1Chapter2CivilProcedure.pdf#">http://coa.courts.mi.gov/rules/documents/1Chapter2CivilProcedure.pdf#</a>		4/5/2010
Court: Rules of Evidence	Statute	Rules of Evidence	<a href="http://coa.courts.mi.gov/rules/documents/2MichiganRulesOfEvidence.pdf#">http://coa.courts.mi.gov/rules/documents/2MichiganRulesOfEvidence.pdf#</a>		4/5/2010
Court: Rules of Evidence	Court Rule	Rules of Evidence	<a href="http://coa.courts.mi.gov/rules/documents/2MichiganRulesOfEvidence.pdf#">http://coa.courts.mi.gov/rules/documents/2MichiganRulesOfEvidence.pdf#</a>		4/5/2010
Crime: Abuse of Legal Process	Statute	M.C.L. § 750.369	<a href="http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-369#">http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-369#</a>		8/4/2012

Jurisdiction Name: Michigan					
Crime: Bribing a Juror	Statute	M.C.L. § 750.120	<a href="http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdiv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-120#">http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdiv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-120#</a>		8/4/2012
Crime: Extortion	Statute	M.C.L. § 750.213, 750.214	<a href="http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdiv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-213#">http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdiv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-213#</a>		8/4/2012
Crime: False Personation	Statute	M.C.L. 328-1931-XXXV	<a href="http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdiv55))/mileg.aspx?page=getObject&amp;objectName=mcl-328-1931-XXXV#">http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdiv55))/mileg.aspx?page=getObject&amp;objectName=mcl-328-1931-XXXV#</a>		8/4/2012
Crime: Impersonating Public Officer	Statute	Mich. Penal Code, Chapter XXXV, Section 750.217c	<a href="http://www.legislature.mi.gov/(S(e05x3mz3j4y3ra45kl12rm45))/mileg.aspx?page=getObject&amp;objectName=mcl-328-1931-XXXV&amp;query=on&amp;highlight=false%20AND%20personation#">http://www.legislature.mi.gov/(S(e05x3mz3j4y3ra45kl12rm45))/mileg.aspx?page=getObject&amp;objectName=mcl-328-1931-XXXV&amp;query=on&amp;highlight=false%20AND%20personation#</a>		3/30/2010
Crime: Misprision or Compounding	Statute	M.C.L. § 750.123, 750.149	<a href="http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdiv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-123#">http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdiv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-123#</a>		8/4/2012
Crime: Money Laundering	Statute	M.C.L. § 750.411o	<a href="http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdiv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-411o#">http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdiv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-411o#</a>		8/4/2012
Crime: Perjury	Statute	M.C.L. § 750.422	<a href="http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdiv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-422#">http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdiv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-422#</a>		8/4/2012
Crime: Perjury, Subornation of	Statute	M.C.L. § 750.424	<a href="http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdiv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-424#">http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdiv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-424#</a>		8/4/2012
Crime: Simulating Legal Process	Statute	M.C.L. § 750.368	<a href="http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdiv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-368#">http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdiv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-368#</a>		8/4/2012
Crime: Slavery or Human Trafficking	Constitution	Const. Article XI, Section 1; M.C.L. 750.462c	<a href="http://www.michigan.gov/documents/hal_mhc_sa_1835_MI_Constitution_51420_7.pdf#">http://www.michigan.gov/documents/hal_mhc_sa_1835_MI_Constitution_51420_7.pdf#</a>		8/4/2012
Crime: Tampering with a Witness	Statute	M.C.L. § 750.122, 750.120a	<a href="http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdiv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-122#">http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdiv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-122#</a>		8/4/2012
Crime: Tampering with Public Records	Statute	M.C.L. § 750.491	<a href="http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdiv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-491#">http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdiv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-491#</a>		8/4/2012
Crime: Theft by Deception	Statute	M.C.L. § 750.218	<a href="http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdiv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-218#">http://www.legislature.mi.gov/(S(qh200555lshapi455pkpdiv55))/mileg.aspx?page=getObject&amp;objectName=mcl-750-218#</a>		8/4/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article IV, Section 8	<a href="http://www.michigan.gov/documents/hal_mhc_sa_1835_MI_Constitution_51420_7.pdf#">http://www.michigan.gov/documents/hal_mhc_sa_1835_MI_Constitution_51420_7.pdf#</a>		4/1/2010
Franchises: No Titles of Nobility	Constitution	Const. Article I, Section 3	<a href="http://www.michigan.gov/documents/hal_mhc_sa_1835_MI_Constitution_51420_7.pdf#">http://www.michigan.gov/documents/hal_mhc_sa_1835_MI_Constitution_51420_7.pdf#</a>		4/1/2010
Franchises: Tax code	Statute	M.C.L. Chapters 205-211	<a href="http://www.legislature.mi.gov/(S(5kygt555syhfyyfe0vk1ze55))/mileg.aspx?page=chapterindex#">http://www.legislature.mi.gov/(S(5kygt555syhfyyfe0vk1ze55))/mileg.aspx?page=chapterindex#</a>		4/2/2010
Franchises: Vehicle Code	Statute	M.C.L. Chapt. 256-257	<a href="http://www.legislature.mi.gov/(S(5kygt555syhfyyfe0vk1ze55))/mileg.aspx?page=chapterindex#">http://www.legislature.mi.gov/(S(5kygt555syhfyyfe0vk1ze55))/mileg.aspx?page=chapterindex#</a>		4/2/2010



Jurisdiction Name:		Michigan			
Government: Administrative Proc. Act	Statute	Administrative Proc. Act of 1969, Act 306 of 1969	# <a href="http://www.legislature.mi.gov/(S(a0mwc52skvwffwfklu0cahzu))/mileg.aspx?page=GetObject&amp;objectname=mcl-Act-306-of-1969#">http://www.legislature.mi.gov/(S(a0mwc52skvwffwfklu0cahzu))/mileg.aspx?page=GetObject&amp;objectname=mcl-Act-306-of-1969#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	# <a href="http://www.michigan.gov/documents/hal_mhc_sa_1835_MI_Constitution_51420_7.pdf#">http://www.michigan.gov/documents/hal_mhc_sa_1835_MI_Constitution_51420_7.pdf#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article I, Section 3	# <a href="http://www.michigan.gov/documents/hal_mhc_sa_1835_MI_Constitution_51420_7.pdf#">http://www.michigan.gov/documents/hal_mhc_sa_1835_MI_Constitution_51420_7.pdf#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article I, Section 1	# <a href="http://www.michigan.gov/documents/hal_mhc_sa_1835_MI_Constitution_51420_7.pdf#">http://www.michigan.gov/documents/hal_mhc_sa_1835_MI_Constitution_51420_7.pdf#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

#### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Blume, Supreme Court Transactions	1804	1836	Blume Supp.Ct.Trans.	Supreme Court
Blume, Unreported Opinions	1836	1843	Blume Unrep.Op.	Supreme Court
Douglass	1843	1847	Doug.	Supreme Court
Michigan Appeals Reports	1965		Mich.app.	Court of Appeals
Michigan Court of Claims Reports	1838	1942	Mich.Ct.Cl.	Court of Claims
Michigan Reports	1847		Mich.	Supreme Court
North Western Reporter	1879		N.W., N.W.2d	Supreme Court
North Western Reporter	1864		N.W.2d	Court of Appeals

#### COURTS:

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Circuit Courts			221		57			M.C.L. 236-1961-5
CourtLink:		<a href="http://courts.michigan.gov/scao/trial.htm">http://courts.michigan.gov/scao/trial.htm</a>						
Description:								
Court of Appeals			28		4			M.C.L. 236-1961-3
CourtLink:		<a href="http://www.legislature.mi.gov/(S(smtcdz45ge2zlh450eb5a345))/mileg.aspx?page=getObject&amp;objectName=mcl-236-1961-3">http://www.legislature.mi.gov/(S(smtcdz45ge2zlh450eb5a345))/mileg.aspx?page=getObject&amp;objectName=mcl-236-1961-3</a>						
Description:								
Court of Claims								M.C.L. 236-1961-64
CourtLink:		<a href="http://www.legislature.mi.gov/(S(smtcdz45ge2zlh450eb5a345))/mileg.aspx?page=getObject&amp;objectName=mcl-236-1961-64">http://www.legislature.mi.gov/(S(smtcdz45ge2zlh450eb5a345))/mileg.aspx?page=getObject&amp;objectName=mcl-236-1961-64</a>						
Description:								
District Courts			276		105			M.C.L. 236-1961-81
CourtLink:		<a href="http://judgepedia.org/index.php/List_of_Michigan_district_courts">http://judgepedia.org/index.php/List_of_Michigan_district_courts</a>						
Description:								
Justice Courts								M.C.L. Chapt. 730; M.C.L. 236-1961-67 to 79
CourtLink:		<a href="http://www.legislature.mi.gov/(S(smtcdz45ge2zlh450eb5a345))/mileg.aspx?page=getObject&amp;objectName=mcl-Act-236-of-1961">http://www.legislature.mi.gov/(S(smtcdz45ge2zlh450eb5a345))/mileg.aspx?page=getObject&amp;objectName=mcl-Act-236-of-1961</a>						
Description:								



Jurisdiction Name:		Michigan					
Municipal Courts							M.C.L. Chapt. 725, 730
	CourtLink:						
	Description:						
Probate Courts				33			M.C.L. 236-1961-8
	CourtLink:	<a href="http://courts.michigan.gov/scao/trial.htm">http://courts.michigan.gov/scao/trial.htm</a>					
	Description:						
Small Claims Court							M.C.L. 236-1961-84
	CourtLink:	<a href="http://www.legislature.mi.gov/(S(smtcdz45ge2zlh450eb5a345))/mileg.aspx?page=getObject&amp;objectName=mcl-236-1961-84">http://www.legislature.mi.gov/(S(smtcdz45ge2zlh450eb5a345))/mileg.aspx?page=getObject&amp;objectName=mcl-236-1961-84</a>					
	Description:						
Superior Court							M.C.L. Chapt. 727
	CourtLink:						
	Description:						
Supreme Court		7		1			M.C.L. 236-1961-2
	CourtLink:	<a href="http://courts.michigan.gov/supremecourt/">http://courts.michigan.gov/supremecourt/</a>					
	Description:						
Trial Courts				8			
	CourtLink:	<a href="http://courts.michigan.gov/scao/trial.htm">http://courts.michigan.gov/scao/trial.htm</a>					
	Description:	Includes District Courts, Probate Courts, Circuit Courts					

**TAX NOTICES:**

RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
3135 Not. Of Prop Assmt	6.23.03	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=MI-3135NOPA#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=MI-3135NOPA#</a>	
826	6.23.04		
G109	6.23.01	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=MI-G109#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=MI-G109#</a>	
H68	6.23.02	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=MI-168BillTaxesDue#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=MI-168BillTaxesDue#</a>	

<b>Jurisdiction Name:</b> Minnesota	
Type:	State
Abbreviation:	MN
StatutesName:	Minnesota Statutes (M.S.)
NumCounties:	87
AreaCodes:	218 320 507 612 651 763 952
IncomeTax?:	<input checked="" type="checkbox"/>
Country:	United States
DateJoinedCountry:	5/11/1858

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.state.mn.us/">http://www.state.mn.us/</a>
ConstitutionLink:	<a href="http://www.house.leg.state.mn.us/ccr/rules/mncon/preamble.htm">http://www.house.leg.state.mn.us/ccr/rules/mncon/preamble.htm</a>
StatutesLink:	<a href="http://www.revisor.leg.state.mn.us/stats/">http://www.revisor.leg.state.mn.us/stats/</a>
RegulationsLink:	<a href="https://www.revisor.mn.gov/rules/?view=list">https://www.revisor.mn.gov/rules/?view=list</a>
RegisterLink:	<a href="http://www.comm.media.state.mn.us/bookstore/stateregister/stateregister.asp">http://www.comm.media.state.mn.us/bookstore/stateregister/stateregister.asp</a>
CourtsLink:	<a href="http://www.findlaw.com/11stategov/mn/mnca.html">http://www.findlaw.com/11stategov/mn/mnca.html</a>
CourtCivilRulesLink:	<a href="http://www.mncourts.gov/rules/civil/rcp.htm">http://www.mncourts.gov/rules/civil/rcp.htm</a>
CourtCriminalRulesLink:	<a href="http://www.mncourts.gov/rules/criminal/RCRP.htm">http://www.mncourts.gov/rules/criminal/RCRP.htm</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.mncourts.gov/default.aspx?page=511 - evidence">http://www.mncourts.gov/default.aspx?page=511 - evidence</a>
UCCFilingsLink:	<a href="http://www.sos.state.mn.us/home/index.asp?page=89">http://www.sos.state.mn.us/home/index.asp?page=89</a>
AdminOfficeOfCourtsLink:	<a href="http://www.courts.state.mn.us/">http://www.courts.state.mn.us/</a>

**FRANCHISES:**

TaxCodeTitle:	Chapters 270-299
TaxCodeLink:	<a href="https://www.revisor.mn.gov/statutes/">https://www.revisor.mn.gov/statutes/</a>
TaxRegTitle:	8001-8175
TaxRegsLink:	<a href="https://www.revisor.mn.gov/rules/?agency=181">https://www.revisor.mn.gov/rules/?agency=181</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	Minnesota Department of Revenue
RevenueDeptLink:	<a href="http://www.taxes.state.mn.us/">http://www.taxes.state.mn.us/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Chapt. 160-174A
VehCodeLink:	<a href="https://www.revisor.mn.gov/statutes/">https://www.revisor.mn.gov/statutes/</a>
VehicleRegTitle:	7410
VehicleRegLink:	<a href="https://www.revisor.mn.gov/rules/?view=list">https://www.revisor.mn.gov/rules/?view=list</a>

**Jurisdiction Name: Minnesota**For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of Minnesota				
FullName:					
Address1:	1400 Bremer Tower				
Address2:	445 Minnesota Street				
City:	St. Paul	State:	Minnesota	Zip:	55101
PhoneBusiness:	(651) 296-3353	PhoneFax:	(800) 657-3787		
EmailAddr:					
WebSource:	<a href="http://www.ag.state.mn.us/">http://www.ag.state.mn.us/</a>				
DateLastUpdate:	3/25/2010 3:03:47 PM				

POCType:	Governor				
OrgName:	Governor of Minnesota				
FullName:					
Address1:	130 State Capitol				
Address2:	75 Rev. Dr. Martin Luther King Jr. Blvd.				
City:	St. Paul	State:	Minnesota	Zip:	55155
PhoneBusiness:	(651) 296-3391	PhoneFax:	(651) 296-2089		
EmailAddr:	mailto:tim.pawlenty@state.mn.us				
WebSource:	<a href="http://www.governor.state.mn.us/contacts/index.htm">http://www.governor.state.mn.us/contacts/index.htm</a>				
DateLastUpdate:	3/25/2010 3:02:26 PM				

POCType:	Secretary of State					
OrgName:	Minnesota Secretary of State					
FullName:						
Address1:	Retirement Systems of Minnesota Building					
Address2:	60 Empire Drive, Suite 100					
City:	St. Paul		State:	Minnesota	Zip:	55103
PhoneBusiness:	651-297-8919		PhoneFax:	651-215-0682		
EmailAddr:	mailto:secretary.state@state.mn.us					
WebSource:	<a href="http://www.sos.state.mn.us/index.aspx?page=42">http://www.sos.state.mn.us/index.aspx?page=42</a>					
DateLastUpdate:	3/24/2010 8:51:25 PM					

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article VI	<a href="http://www.house.leg.state.mn.us/cc/rules/mncon/preamble.htm#">http://www.house.leg.state.mn.us/cc/rules/mncon/preamble.htm#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 12	<a href="http://www.mncourts.gov/rules/civil/rep.htm#C13#">http://www.mncourts.gov/rules/civil/rep.htm#C13#</a>		4/1/2010

Jurisdiction Name:		Minnesota			
Court: Declaratory judgment act	Statute	Chapter 555	<a href="https://www.revisor.mn.gov/revisor/pages/statute/statute_chapter.php?year=2006&amp;start=553&amp;close=563&amp;history=&amp;border=0#">#https://www.revisor.mn.gov/revisor/pages/statute/statute_chapter.php?year=2006&amp;start=553&amp;close=563&amp;history=&amp;border=0#</a>		3/30/2010
Court: Default Judgment	Court Rule	Rule of Civil Procedure 55	<a href="http://www.mncourts.gov/rules/civil/rcp.htm#c55#">http://www.mncourts.gov/rules/civil/rcp.htm#c55#</a>		4/1/2010
Court: Disqualification of Judge	Court Rule	Rules of Civil Procedure 63	<a href="http://www.mncourts.gov/rules/civil/rcp.htm#C63#">http://www.mncourts.gov/rules/civil/rcp.htm#C63#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	Rules of Civil Procedure 8.04	<a href="http://www.mncourts.gov/rules/civil/rcp.htm#C8#">http://www.mncourts.gov/rules/civil/rcp.htm#C8#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	M.S. §§ 548.26 .33 (2006)	<a href="https://www.revisor.mn.gov/statutes/?id=548#">https://www.revisor.mn.gov/statutes/?id=548#</a>		4/2/2010
Court: Long arm statute	Statute	M.S. § 543.19 (2003)	<a href="https://www.revisor.mn.gov/statutes/?id=543#">https://www.revisor.mn.gov/statutes/?id=543#</a>		4/2/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure	<a href="http://www.mncourts.gov/rules/civil/rcp.htm#">http://www.mncourts.gov/rules/civil/rcp.htm#</a>		4/5/2010
Court: Rules of Evidence	Court Rule	Rules of Evidence	<a href="http://www.mncourts.gov/documents/0/Public/Rules/Rules_of_evidence_eff_9-1-06.pdf#">http://www.mncourts.gov/documents/0/Public/Rules/Rules_of_evidence_eff_9-1-06.pdf#</a>		4/5/2010
Court: Rules of Evidence	Statute	M.S. § 480.0591	<a href="https://www.revisor.mn.gov/statutes/?id=480.0591#">https://www.revisor.mn.gov/statutes/?id=480.0591#</a>		4/2/2010
Crime: Coercion	Statute	M.S. § 609.27	<a href="https://www.revisor.mn.gov/statutes/?id=609.27&amp;year=2006#">https://www.revisor.mn.gov/statutes/?id=609.27&amp;year=2006#</a>		8/4/2012
Crime: False Personation	Statute	M.S. § 609.83	<a href="https://www.revisor.mn.gov/statutes/?id=609.83&amp;year=2010#">https://www.revisor.mn.gov/statutes/?id=609.83&amp;year=2010#</a>		8/4/2012
Crime: Identity Theft	Statute	M.S. § 609.527	<a href="https://www.revisor.mn.gov/statutes/?id=609.527&amp;year=2006#">https://www.revisor.mn.gov/statutes/?id=609.527&amp;year=2006#</a>		8/4/2012
Crime: Impersonating Public Officer	Statute	M.S. § 609.475	<a href="https://www.revisor.mn.gov/statutes/?id=609.475&amp;year=2009&amp;keyword_type=all&amp;keyword=impersonating#">https://www.revisor.mn.gov/statutes/?id=609.475&amp;year=2009&amp;keyword_type=all&amp;keyword=impersonating#</a>		4/2/2010
Crime: Obstruction of Justice	Statute	M.S. § 609.50	<a href="https://www.revisor.mn.gov/statutes/?id=609.50&amp;year=2006#">https://www.revisor.mn.gov/statutes/?id=609.50&amp;year=2006#</a>		8/4/2012
Crime: Perjury	Statute	M.S. § 609.408	<a href="https://www.revisor.mn.gov/statutes/?id=609.48&amp;year=2009&amp;keyword_type=all&amp;keyword=perjury#">https://www.revisor.mn.gov/statutes/?id=609.48&amp;year=2009&amp;keyword_type=all&amp;keyword=perjury#</a>		4/2/2010
Crime: Racketeering	Statute	M.S. § 609.903	<a href="https://www.revisor.mn.gov/statutes/?id=609.903&amp;year=2010#">https://www.revisor.mn.gov/statutes/?id=609.903&amp;year=2010#</a>		8/4/2012
Crime: Receiving Stolen Property	Statute	M.S. § 609.525	<a href="https://www.revisor.mn.gov/statutes/?id=609.525&amp;year=2006#">https://www.revisor.mn.gov/statutes/?id=609.525&amp;year=2006#</a>		8/4/2012
Crime: Simulating Legal Process	Statute	M.S. § 609.51	<a href="https://www.revisor.mn.gov/statutes/?id=609.51#">https://www.revisor.mn.gov/statutes/?id=609.51#</a>		7/28/2012
Crime: Slavery or Human Trafficking	Constitution	Const. Article I, Section 2	<a href="http://www.house.leg.state.mn.us/cco/rules/mncon/Article1.htm#">http://www.house.leg.state.mn.us/cco/rules/mncon/Article1.htm#</a>		4/1/2010
Crime: Tampering with a Witness	Statute	M.S. § 609.498	<a href="https://www.revisor.mn.gov/statutes/?id=609.498&amp;year=2006#">https://www.revisor.mn.gov/statutes/?id=609.498&amp;year=2006#</a>		8/4/2012
Crime: Terrorism	Statute	M.S. § 609.713	<a href="https://www.revisor.mn.gov/statutes/?id=609.713&amp;year=2010#">https://www.revisor.mn.gov/statutes/?id=609.713&amp;year=2010#</a>		8/4/2012
Crime: Theft by Deception	Statute	M.S. § 609.52	<a href="https://www.revisor.mn.gov/statutes/?id=609.52&amp;year=2006#">https://www.revisor.mn.gov/statutes/?id=609.52&amp;year=2006#</a>		8/4/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article IV, Section 5	<a href="http://www.house.leg.state.mn.us/cco/rules/mncon/Article4.htm#">http://www.house.leg.state.mn.us/cco/rules/mncon/Article4.htm#</a>		4/1/2010
Franchises: Tax code	Statute	M.S. Chapters 270-299	<a href="https://www.revisor.mn.gov/statutes/#">https://www.revisor.mn.gov/statutes/#</a>		4/2/2010
Franchises: Vehicle Code	Statute	M.S. Chapt. 160-174A	<a href="https://www.revisor.mn.gov/statutes/#">https://www.revisor.mn.gov/statutes/#</a>		4/2/2010

Jurisdiction Name: Minnesota					
Government: Administrative Proc. Act	Statute	M.S. Chapt. 14	<a href="https://www.revisor.mn.gov/statutes/?year=2006&amp;id=14#">#https://www.revisor.mn.gov/statutes/?year=2006&amp;id=14#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://www.house.leg.state.mn.us/cgo/rules/mncon/Article1.htm#">#http://www.house.leg.state.mn.us/cgo/rules/mncon/Article1.htm#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article I, Section 2	<a href="http://www.house.leg.state.mn.us/cgo/rules/mncon/Article1.htm#">#http://www.house.leg.state.mn.us/cgo/rules/mncon/Article1.htm#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article I, Section 1	<a href="http://www.house.leg.state.mn.us/cgo/rules/mncon/Article1.htm#">#http://www.house.leg.state.mn.us/cgo/rules/mncon/Article1.htm#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Minnesota Reports	1851	1977	Minn.	Supreme Court
North Western Reporter	1879		N.W., N.W.2d	Supreme Court
North Western Reporter	1983		N.W.2d	Court of Appeals

**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
County Courts								M.S. Chapt. 487
CourtLink:								
Description:								
Court of Appeals			18		18			M.S. Chapt. 480A
CourtLink:		<a href="http://www.mncourts.gov/?page=551">http://www.mncourts.gov/?page=551</a>						
Description:								
District (Trial) Courts			289		10	10		M.S. Chapt. 484
CourtLink:		<a href="http://www.mncourts.gov/?page=238">http://www.mncourts.gov/?page=238</a>						
Description:								
Municipal Courts								M.S. Chapt. 488
CourtLink:								
Description:								
Supreme Court			7		1			M.S. Chapt. 480
CourtLink:		<a href="http://www.mncourts.gov/?page=550">http://www.mncourts.gov/?page=550</a>						
Description:								

**TAX NOTICES:**

RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
C-111	6.24.01		
Exemption Claim Form	6.24.02		

<b>Jurisdiction Name:</b> Mississippi	
Type:	State
Abbreviation:	MS
StatutesName:	Mississippi Code (M.C.)
NumCounties:	82
AreaCodes:	228 - 601 - 662
IncomeTax?:	<input checked="" type="checkbox"/>
Country:	United States
DateJoinedCountry:	12/10/1817

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.ms.gov/">http://www.ms.gov/</a>
ConstitutionLink:	<a href="http://www.sos.state.ms.us/ed_pubs/constitution/constitution.asp">http://www.sos.state.ms.us/ed_pubs/constitution/constitution.asp</a>
StatutesLink:	<a href="http://michie.com/mississippi/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=">http://michie.com/mississippi/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=</a>
RegulationsLink:	<a href="http://www.sos.state.ms.us/busserv/AdminProcs/List.asp">http://www.sos.state.ms.us/busserv/AdminProcs/List.asp</a>
RegisterLink:	<a href="http://www.sos.state.ms.us/Busserv/AdminProcs/Default.asp">http://www.sos.state.ms.us/Busserv/AdminProcs/Default.asp</a>
CourtsLink:	<a href="http://www.mssc.state.ms.us/">http://www.mssc.state.ms.us/</a>
CourtCivilRulesLink:	<a href="http://www.mssc.state.ms.us/rules/msrulesofcourt/rules_of_civil_procedure.pdf">http://www.mssc.state.ms.us/rules/msrulesofcourt/rules_of_civil_procedure.pdf</a>
CourtCriminalRulesLink:	<a href="http://michie.lexisnexis.com/mississippi/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=">http://michie.lexisnexis.com/mississippi/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.mscode.com/free/statutes/13/001/index.htm">http://www.mscode.com/free/statutes/13/001/index.htm</a>
UCCFilingsLink:	<a href="http://www.sos.state.ms.us/busserv/ucc/ucc.asp">http://www.sos.state.ms.us/busserv/ucc/ucc.asp</a>
AdminOfficeOfCourtsLink:	<a href="http://www.mssc.state.ms.us/">http://www.mssc.state.ms.us/</a>

**FRANCHISES:**

TaxCodeTitle:	Title 27
TaxCodeLink:	<a href="http://www.mscode.com/free/statutes/27/index.htm">http://www.mscode.com/free/statutes/27/index.htm</a>
TaxRegTitle:	
TaxRegsLink:	<a href="http://www.mstc.state.ms.us/info/rules/main.html">http://www.mstc.state.ms.us/info/rules/main.html</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	Mississippi Tax Commission
RevenueDeptLink:	<a href="http://www.mstc.state.ms.us/">http://www.mstc.state.ms.us/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 63
VehCodeLink:	<a href="http://www.mscode.com/free/statutes/63/index.htm">http://www.mscode.com/free/statutes/63/index.htm</a>
VehicleRegTitle:	
VehicleRegLink:	

**Jurisdiction Name:** MississippiFor additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of Mississippi				
FullName:					
Address1:	Walter Sillers Building				
Address2:	550 High Street, Suite 1200				
City:	Jackson	State:	Mississippi	Zip:	39201
PhoneBusiness:	601-359-3680	PhoneFax:			
EmailAddr:	<a href="http://www.ago.state.ms.us/index.php/contact">http://www.ago.state.ms.us/index.php/contact</a>				
WebSource:	<a href="http://www.ago.state.ms.us/index.php/contact">http://www.ago.state.ms.us/index.php/contact</a>				
DateLastUpdate:	3/25/2010 3:18:37 PM				

POCType:	Governor				
OrgName:	Governor of Mississippi				
FullName:					
Address1:	P.O. Box 139				
Address2:					
City:	Jackson	State:	Mississippi	Zip:	39205
PhoneBusiness:	601.359.3150	PhoneFax:	601.359.3741		
EmailAddr:					
WebSource:	<a href="http://www.governorbarbour.com/">http://www.governorbarbour.com/</a>				
DateLastUpdate:	3/25/2010 3:15:14 PM				

POCType:	Secretary of State				
OrgName:	Mississippi Secretary of State				
FullName:					
Address1:	State of Mississippi, New Capitol Room 105				
Address2:					
City:	Jackson	State:	Mississippi	Zip:	39201
PhoneBusiness:	(601) 359-3123	PhoneFax:			
EmailAddr:					
WebSource:	<a href="http://www.sos.ms.gov/about_us-executive.aspx">http://www.sos.ms.gov/about_us-executive.aspx</a>				
DateLastUpdate:	3/24/2010 8:54:00 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article 6	<a href="http://www.sos.state.ms.us/ed_pubs/constitution/constitution.asp#p#">http://www.sos.state.ms.us/ed_pubs/constitution/constitution.asp#p#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 13	<a href="http://www.mscc.state.ms.us/rules/msrulesofcourt/rules_of_civil_procedure.pdf#">http://www.mscc.state.ms.us/rules/msrulesofcourt/rules_of_civil_procedure.pdf#</a>		4/1/2010

<b>Jurisdiction Name: Mississippi</b>					
Court: Declaratory judgment act	Court Rule	Rule of Civil Procedure 57	<a href="http://www.mscc.state.ms.us/rules/msrulesofcourt/rules_of_civil_procedure.pdf#">http://www.mscc.state.ms.us/rules/msrulesofcourt/rules_of_civil_procedure.pdf#</a>		4/2/2010
Court: Default Judgment	Court Rule	Rule of Civil Procedure 66	<a href="http://www.mscc.state.ms.us/rules/msrulesofcourt/rules_of_civil_procedure.pdf#">http://www.mscc.state.ms.us/rules/msrulesofcourt/rules_of_civil_procedure.pdf#</a>		4/1/2010
Court: Disqualification of Judge	Multiple	Rule of Civil Procedure 16A; Const. Art. 6, Section 165	<a href="http://www.mscc.state.ms.us/rules/msrulesofcourt/rules_of_civil_procedure.pdf#">http://www.mscc.state.ms.us/rules/msrulesofcourt/rules_of_civil_procedure.pdf#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 8(d)	<a href="http://www.mscc.state.ms.us/rules/msrulesofcourt/rules_of_civil_procedure.pdf#">http://www.mscc.state.ms.us/rules/msrulesofcourt/rules_of_civil_procedure.pdf#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	M.C. §§ 11-7-301 to - 309 (Supp.2002)	<a href="http://www.mscode.com/free/statutes/11/007/index.htm#">http://www.mscode.com/free/statutes/11/007/index.htm#</a>		4/2/2010
Court: Long arm statute	Statute	M.C. § 13-3-57 (2003)	<a href="http://www.mscode.com/free/statutes/13/003/index.htm#">http://www.mscode.com/free/statutes/13/003/index.htm#</a>		4/2/2010
Court: Mandamus action	Statute	M.C. Title 11, Chapter 41	<a href="http://michie.com/mississippi/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://michie.com/mississippi/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/1/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure	<a href="http://www.mscc.state.ms.us/rules/msrulesofcourt/rules_of_civil_procedure.pdf#">http://www.mscc.state.ms.us/rules/msrulesofcourt/rules_of_civil_procedure.pdf#</a>		4/5/2010
Court: Rules of Evidence	Statute	Rules of Evidence	<a href="http://www.mscode.com/free/statutes/13/001/index.htm#">http://www.mscode.com/free/statutes/13/001/index.htm#</a>		4/5/2010
Court: Rules of Evidence	Statute	M.C. Title 13, Chapter 001	<a href="http://www.mscode.com/free/statutes/13/001/index.htm#">http://www.mscode.com/free/statutes/13/001/index.htm#</a>		4/1/2010
Crime: Extortion	Statute	M.C. § 97-11-33	<a href="http://michie.com/mississippi/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://michie.com/mississippi/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/6/2010
Crime: Extortion	Statute	M.C. § 97-11-11	<a href="http://www.mscode.com/free/statutes/97/011/0033.htm#">http://www.mscode.com/free/statutes/97/011/0033.htm#</a>		8/4/2012
Crime: False Personation	Statute	M.C. § 97-19-35	<a href="http://www.mscode.com/free/statutes/97/019/0035.htm#">http://www.mscode.com/free/statutes/97/019/0035.htm#</a>		8/4/2012
Crime: Identity Theft	Statute	M.C. § 97-19-85, 97-45-19	<a href="http://www.mscode.com/free/statutes/97/019/0085.htm#">http://www.mscode.com/free/statutes/97/019/0085.htm#</a>		8/4/2012
Crime: Impersonating Public Officer	Statute	M.C. § 97-7-43	<a href="http://michie.com/mississippi/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://michie.com/mississippi/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/2/2010
Crime: Mail Fraud or Theft	Statute	M.C. § 97-19-83	<a href="http://www.mscode.com/free/statutes/97/019/0083.htm#">http://www.mscode.com/free/statutes/97/019/0083.htm#</a>		8/4/2012
Crime: Misprision or Compounding	Statute	M.C. § 97-9-7	<a href="http://www.mscode.com/free/statutes/97/009/0007.htm#">http://www.mscode.com/free/statutes/97/009/0007.htm#</a>		8/4/2012
Crime: Perjury	Statute	M.C. § 97-9-61	<a href="http://michie.com/mississippi/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://michie.com/mississippi/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/6/2010
Crime: Racketeering	Statute	M.C. § 97-43-5	<a href="http://www.mscode.com/free/statutes/97/043/0005.htm#">http://www.mscode.com/free/statutes/97/043/0005.htm#</a>		8/4/2012
Crime: Receiving Stolen Property	Statute	M.C. § 97-17-70	<a href="http://www.mscode.com/free/statutes/97/017/0070.htm#">http://www.mscode.com/free/statutes/97/017/0070.htm#</a>		8/4/2012
Crime: Simulating Legal Process	Statute	M.C. § 97-9-1	<a href="http://www.mscode.com/free/statutes/97/009/0001.htm#">http://www.mscode.com/free/statutes/97/009/0001.htm#</a>		8/4/2012
Crime: Slavery or Human Trafficking	Constitution	Const. Article 3, Section 15	<a href="http://www.olemiss.edu/depts/law/lib_research/laws/msconst.html#">http://www.olemiss.edu/depts/law/lib_research/laws/msconst.html#</a>		4/1/2010
Crime: Tampering with a Witness	Statute	M.C. § 97-9-115	<a href="http://michie.com/mississippi/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://michie.com/mississippi/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/6/2010
Crime: Tampering with Public Records	Statute	M.C. § 97-11-1	<a href="http://www.mscode.com/free/statutes/97/011/0001.htm#">http://www.mscode.com/free/statutes/97/011/0001.htm#</a>		8/4/2012
Franchises: Tax code	Statute	M.C. Title 27	<a href="http://www.mscode.com/free/statutes/27/index.htm#">http://www.mscode.com/free/statutes/27/index.htm#</a>		4/2/2010



Jurisdiction Name: Mississippi					
Franchises: Vehicle Code	Statute	M.C. Title 63	<a href="http://www.mscode.com/free/statutes/63/index.htm#">http://www.mscode.com/free/statutes/63/index.htm#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	M.C. Title 25, Chapt. 43	<a href="http://michie.com/mississippi/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#">http://michie.com/mississippi/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article 3	<a href="http://www.olemiss.edu/depts/law_lib_research/laws/msconst.html#">http://www.olemiss.edu/depts/law_lib_research/laws/msconst.html#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article 3, Section 5	<a href="http://www.olemiss.edu/depts/law_lib_research/laws/msconst.html#">http://www.olemiss.edu/depts/law_lib_research/laws/msconst.html#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Mississippi Reports: 23 Miss. To 254 Miss.	1851	1966	Miss.	Supreme Court
Mississippi Reports: Howard	1834	1843	e.g. 2 Miss. (1 Howard)	Supreme Court
Mississippi Reports: Smedes and Marshall	1843	1850	e.g., 9 Miss. (1 S. & M.)	Supreme Court
Mississippi Reports: Walker	1818	1832	1 Miss. (1 Walker)	Supreme Court

### COURTS:

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Chancery Courts			48		20			Const. Art. 6, Section 159; M.C. Title 09, Chapt. 005
CourtLink: <a href="http://www.mscc.state.ms.us/trialcourts/chancerycourt/chancerycourt.html">http://www.mscc.state.ms.us/trialcourts/chancerycourt/chancerycourt.html</a>								
Description: Chancery Courts have jurisdiction over disputes in matters involving equity; domestic matters including adoptions, custody disputes and divorces; guardianships; sanity hearings; wills; and challenges to constitutionality of state laws. Land records are filed in Chancery Court.  Chancery Courts have jurisdiction over juvenile matters in counties which have no County Court. The chancellor may appoint a lawyer in private practice to sit as a youth court referee to hear juvenile matters such as delinquency, abuse and neglect.  Trials are typically heard by a chancellor without a jury, although state law allows parties to request a jury in Chancery Court.  There are 20 Chancery Court districts and 48 Chancery Court judges. The number of chancery judges per district ranges from one to four. Chancery Court judges are selected in non-partisan elections to serve four-year terms.								
Circuit Courts			51		22			Const. Art. 6, Section 156; M.C. Title 09, Chapt. 007
CourtLink: <a href="http://www.mscc.state.ms.us/trialcourts/circuitcourt/circuitcourt.html">http://www.mscc.state.ms.us/trialcourts/circuitcourt/circuitcourt.html</a>								
Description: Circuit Courts hear felony criminal prosecutions and civil lawsuits. Circuit Courts hear appeals from County, Justice and Municipal courts and from administrative boards and commissions such as the Workers' Compensation Commission and the Mississippi Department of Employment Security.  There are 22 Circuit Court districts and 51 Circuit Court judges. The number of Circuit Judges per district ranges from one to four. Circuit Court judges are selected in non-partisan elections to serve four-year terms.  Trials are heard with a 12-member jury and usually one or two alternate jurors. A judge may preside without a jury if the dispute is a question of law rather than fact.								

Jurisdiction Name:		Mississippi					
County Courts			19		27		M.C. Title 09, Chapt. 009
CourtLink:		<a href="http://www.mssc.state.ms.us/trialcourts/countycourt/countycourt.html">http://www.mssc.state.ms.us/trialcourts/countycourt/countycourt.html</a>					
Description:		<p>County Courts have exclusive jurisdiction over eminent domain proceedings and juvenile matters, among other things. In counties which have a County Court, a County Court judge also serves as the Youth Court judge. County Courts share jurisdiction with Circuit and Chancery Courts in some civil matters. The jurisdictional limit of County Courts is up to \$200,000. County Courts may handle non-capital felony cases transferred from Circuit Court. County Court judges may issue search warrants, set bond and preside over preliminary hearings. County Courts have concurrent jurisdiction with Justice Courts in all matters, civil and criminal.</p> <p>Mississippi has 20 County Courts and 29 County Court judges. Counties which have a County Court include Adams, Bolivar, Coahoma, DeSoto, Forrest, Harrison, Hinds, Jackson, Jones, Lamar, Lauderdale, Lee, Leflore, Lowndes, Madison, Pike, Rankin, Warren, Washington and Yazoo.</p> <p>County Court judges serve four-year terms. Elections are non-partisan.</p>					
Court of Appeals			10		1		M.C. Title 09, Chapt. 004
CourtLink:		<a href="http://www.mssc.state.ms.us/appellate_courts/coa/coa.html">http://www.mssc.state.ms.us/appellate_courts/coa/coa.html</a>					
Description:		<p>The Court of Appeals hears cases assigned by the Supreme Court. The Court of Appeals is an error correction court. It hears and decides appeals on issues in which the law is already settled, but the facts are in dispute. The Supreme Court may review Court of Appeals decisions. If the Supreme Court declines review, the decision of the Court of Appeals stands.</p> <p>The Mississippi Legislature created the Court of Appeals to speed appeals and relieve a backlog of cases before the Supreme Court. The Court of Appeals began hearing cases in 1995.</p> <p>Ten Court of Appeals judges are elected from five districts. Non-partisan elections are staggered so that not all positions are up for election at one time. Court of Appeals judges serve eight-year terms. Court of Appeals judges hear cases from all over the state.</p>					
Drug Courts					23		M.C. Title 09, Chapt. 023
CourtLink:		<a href="http://www.mssc.state.ms.us/appellate_courts/sc/sc.html">http://www.mssc.state.ms.us/appellate_courts/sc/sc.html</a>					
Description:		<p>Drug Courts are special courts which address crimes committed by persons addicted to drugs or alcohol. Drug courts seek to rehabilitate drug-using offenders through drug treatment and intense supervision with drug testing and frequent court appearances. Drug courts offer the incentive of a chance to remain out of jail and be employed, and the sanction of a jail sentence if participants fail to remain drug-free and in compliance with all program requirements.</p> <p>As of January 2008, 23 Drug Courts were in operation in Mississippi.</p>					
Justice Courts			197		82		Const. Art. 6, Section 171; M.C. Title 09, Chapt. 011
CourtLink:		<a href="http://www.mssc.state.ms.us/trialcourts/justicecourt/justicecourt.html">http://www.mssc.state.ms.us/trialcourts/justicecourt/justicecourt.html</a>					
Description:		<p>Justice Courts have jurisdiction over small claims civil cases involving amounts of \$3,500 or less, misdemeanor criminal cases and any traffic offense that occurs outside a municipality. Justice Court judges may conduct bond hearings and preliminary hearings in felony criminal cases and may issue search warrants.</p> <p>There are 82 Justice Courts with 197 judges. Justice Court judges are the only Mississippi judges elected in partisan races. They serve four-year terms.</p>					
Municipal Courts			226		226		
CourtLink:		<a href="http://www.mssc.state.ms.us/trialcourts/municipalcourt/municipalcourt.html">http://www.mssc.state.ms.us/trialcourts/municipalcourt/municipalcourt.html</a>					
Description:		<p>Municipal courts have jurisdiction over misdemeanor crimes, municipal ordinances and city traffic violations. Municipal judges may conduct initial appearances in which defendants are advised of the charges being filed, as well as bond hearings and preliminary hearings.</p> <p>There are 226 Municipal Courts. Most municipalities have one municipal judge, although a few jurisdictions have several.</p> <p>Most municipal judges are appointed by governing bodies of municipalities. Terms of office vary.</p>					

Jurisdiction Name:		Mississippi					
Supreme Court			9		1		Const. Art. 6, Section 146;M.C. Title 09, Chapt. 003
CourtLink:		<a href="http://www.mscc.state.ms.us/appellate_courts/sc/sc.html">http://www.mscc.state.ms.us/appellate_courts/sc/sc.html</a>					
Description:		<p>Mississippi has a two-tier appellate court system that reviews decisions of law and fact made by the trial courts. The Mississippi Supreme Court is the court of last resort among state courts. Decisions of the Chancery, Circuit and County Courts and of the Court of Appeals may be appealed to the Supreme Court.</p> <p>Appeals which go directly to the Supreme Court include annexations, bond issues, constitutionality challenges, death penalty cases, disciplinary matters involving attorneys and judges, election contests, certified questions from federal court, utility rates, cases of first impression and issues of broad public interest.</p> <p>Nine Supreme Court justices are elected from three districts. Non-partisan elections are staggered so that not all positions are up for election at once. Supreme Court justices serve eight-year terms.</p> <p>Each Supreme Court justice participates in deciding appeals from the entire state. Decisions are by a majority vote of the court.</p>					
Youth Courts							
CourtLink:		<a href="http://www.mscc.state.ms.us/trialcourts/youthcourt/youthcourt.html">http://www.mscc.state.ms.us/trialcourts/youthcourt/youthcourt.html</a>					
Description:		<p>The Youth Courts deal with matters involving abuse and neglect of juveniles, as well as offenses committed by juveniles. Young people who have not reached the age of 18 may be subject to the Youth Court, although there are some exceptions. Some offenses which would be treated as crimes if committed by adults are known as delinquent acts when they involve juveniles.</p> <p>In the 20 counties which have a County Court, those judges also serve as Youth Court judges. In counties which do not have a County Court, the Chancery Judge may hear Youth Court matters, or the Chancery Judge may appoint a lawyer to act in a judicial capacity as Youth Court Referee. The city of Pearl also has its own municipal Youth Court.</p>					

**TAX NOTICES:**

<b>Jurisdiction Name:</b>		<b>Missouri</b>	
Type:	State	IncomeTax?:	<input checked="" type="checkbox"/>
Abbreviation:	MO	Country:	United States
StatutesName:	Missouri Revised Statutes (M.	DateJoinedCountry:	8/10/1821
NumCounties:	114		
AreaCodes:	314 417 573 636 660 816		

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.mo.gov/">http://www.mo.gov/</a>
ConstitutionLink:	<a href="http://www.moga.state.mo.us/const/moconstn.htm">http://www.moga.state.mo.us/const/moconstn.htm</a>
StatutesLink:	<a href="http://www.moga.mo.gov/STATUTES/STATUTES.htm">http://www.moga.mo.gov/STATUTES/STATUTES.htm</a>
RegulationsLink:	<a href="http://www.sos.mo.gov/adrules/csr/csr.asp">http://www.sos.mo.gov/adrules/csr/csr.asp</a>
RegisterLink:	
CourtsLink:	<a href="http://www.findlaw.com/11stategov/mo/moca.html">http://www.findlaw.com/11stategov/mo/moca.html</a>
CourtCivilRulesLink:	<a href="http://www.plf.net/pro/mociv.htm">http://www.plf.net/pro/mociv.htm</a>
CourtCriminalRulesLink:	<a href="http://www.plf.net/pro/mocrim.htm">http://www.plf.net/pro/mocrim.htm</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.moga.mo.gov/statutes/C490.HTM">http://www.moga.mo.gov/statutes/C490.HTM</a>
UCCFilingsLink:	<a href="http://www.sos.mo.gov/ucc/ucconlinenew.asp">http://www.sos.mo.gov/ucc/ucconlinenew.asp</a>
AdminOfficeOfCourtsLink:	<a href="http://www.courts.mo.gov/">http://www.courts.mo.gov/</a>

**FRANCHISES:**

TaxCodeTitle:	Title X
TaxCodeLink:	<a href="http://www.moga.mo.gov/STATUTES/STATUTES.htm - T10">http://www.moga.mo.gov/STATUTES/STATUTES.htm - T10</a>
TaxRegTitle:	Title 12, Division 10
TaxRegsLink:	<a href="http://www.sos.mo.gov/adrules/csr/current/12csr/12csr.asp">http://www.sos.mo.gov/adrules/csr/current/12csr/12csr.asp</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	Missouri Department of Revenue
RevenueDeptLink:	<a href="http://dor.mo.gov/">http://dor.mo.gov/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title XIX
VehCodeLink:	<a href="http://www.moga.mo.gov/STATUTES/STATUTES.htm - T19">http://www.moga.mo.gov/STATUTES/STATUTES.htm - T19</a>
VehicleRegTitle:	Title 7
VehicleRegLink:	<a href="http://www.sos.mo.gov/adrules/csr/current/7csr/7csr.asp">http://www.sos.mo.gov/adrules/csr/current/7csr/7csr.asp</a>

**Jurisdiction Name:** **Missouri**For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of Missouri				
FullName:					
Address1:	Supreme Court Building				
Address2:	207 W. High St.;P.O. Box 899				
City:	Jefferson City	State:	Missouri	Zip:	65102
PhoneBusiness:	573-751-3321	PhoneFax:	573-751-0774		
EmailAddr:					
WebSource:	<a href="http://ago.mo.gov/contactus.htm">http://ago.mo.gov/contactus.htm</a>				
DateLastUpdate:	3/25/2010 3:23:33 PM				

POCType:	Governor						
OrgName:	Governor of Missouri						
FullName:							
Address1:	P.O. Box 720						
Address2:							
City:	Jefferson City		State:	Missouri		Zip:	65102
PhoneBusiness:	(573) 751-3222		PhoneFax:				
EmailAddr:	<a href="http://governor.mo.gov/contact/">http://governor.mo.gov/contact/</a>						
WebSource:	<a href="http://governor.mo.gov/contact/">http://governor.mo.gov/contact/</a>						
DateLastUpdate:	3/25/2010 3:22:01 PM						

POCType:	Secretary of State				
OrgName:	Missouri Secretary of State				
FullName:					
Address1:	State Capitol, Room 208 or State Information Center, 600 W Main				
Address2:					
City:	Jefferson	State:	Missouri	Zip:	65101
PhoneBusiness:	(573) 751-4936	PhoneFax:			
EmailAddr:	mailto:SOSmain@sos.mo.gov				
WebSource:	<a href="http://www.sos.mo.gov/contact.asp?id=admin-admin">http://www.sos.mo.gov/contact.asp?id=admin-admin</a>				
DateLastUpdate:	3/24/2010 8:55:25 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article V	<a href="http://www.moga.mo.gov/const/moconstn.htm#">http://www.moga.mo.gov/const/moconstn.htm#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	M.R.S. § 509.420	<a href="http://www.plf.net/pro/mociv.htm#">http://www.plf.net/pro/mociv.htm#</a>		4/2/2010
Court: Declaratory judgment act	Statute	M.R.S. Title XXXVI, Chapter 527	<a href="http://www.moga.mo.gov/STATUTES/C527.HTM#">http://www.moga.mo.gov/STATUTES/C527.HTM#</a>		4/1/2010

<b>Jurisdiction Name: Missouri</b>					
Court: Default Judgment	Court Rule	M.R.S. § 511.140;517.131	<a href="http://www.moga.mo.gov/statutes/C500-599/5110000140.HTM#">http://www.moga.mo.gov/statutes/C500-599/5110000140.HTM#</a>		4/2/2010
Court: Failure to deny constitutes an admission	Court Rule	M.R.S. § 509.100	<a href="http://www.moga.mo.gov/statutes/C500-599/5090000100.HTM#">http://www.moga.mo.gov/statutes/C500-599/5090000100.HTM#</a>		4/2/2010
Court: Foreign Judgment Act	Statute	M.R.S. § 511.760	<a href="http://www.moga.mo.gov/statutes/C500-599/5110000760.HTM#">http://www.moga.mo.gov/statutes/C500-599/5110000760.HTM#</a>		4/6/2010
Court: Long arm statute	Statute	M.R.S. § 506.500 (2003)	<a href="http://www.moga.mo.gov/STATUTES/C506.HTM#">http://www.moga.mo.gov/STATUTES/C506.HTM#</a>		4/2/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure	<a href="http://www.plf.net/pro/mociv.htm#">http://www.plf.net/pro/mociv.htm#</a>		4/5/2010
Court: Rules of Evidence	Statute	M.R.S. Chapt. 490	<a href="http://www.moga.mo.gov/statutes/C490.HTM#">http://www.moga.mo.gov/statutes/C490.HTM#</a>		4/5/2010
Court: Rules of Evidence	Statute	M.R.S. Chapter 490	<a href="http://www.moga.mo.gov/statutes/C490.HTM#">http://www.moga.mo.gov/statutes/C490.HTM#</a>		4/1/2010
Crime: Bribing a Juror	Statute	M.R.S. § 575.280	<a href="http://www.moga.mo.gov/statutes/C500-599/5750000280.HTM#">http://www.moga.mo.gov/statutes/C500-599/5750000280.HTM#</a>		8/4/2012
Crime: Identity Theft	Statute	M.R.S. § 570.223	<a href="http://www.moga.mo.gov/STATUTES/C570.HTM#">http://www.moga.mo.gov/STATUTES/C570.HTM#</a>		4/2/2010
Crime: Impersonating Public Officer	Statute	M.R.S. § 570.120	<a href="http://www.moga.mo.gov/statutes/C500-599/5750000120.HTM#">http://www.moga.mo.gov/statutes/C500-599/5750000120.HTM#</a>	Identity theft	8/4/2012
Crime: Interference with official proceeding	Statute	M.R.S. § 575.160, 575.250	<a href="http://www.moga.mo.gov/statutes/C500-599/5750000160.HTM#">http://www.moga.mo.gov/statutes/C500-599/5750000160.HTM#</a>		8/4/2012
Crime: Misprision or Compounding	Statute	M.R.S. § 576.020	<a href="http://www.moga.mo.gov/statutes/C500-599/5760000020.HTM#">http://www.moga.mo.gov/statutes/C500-599/5760000020.HTM#</a>		8/4/2012
Crime: Money Laundering	Statute	M.R.S. § 574.105	<a href="http://law.justia.com/codes/missouri/2011/titlexxviii/chapter574/section574105/#">http://law.justia.com/codes/missouri/2011/titlexxviii/chapter574/section574105/#</a>		8/4/2012
Crime: Obstruction of Justice	Statute	M.R.S. § 575.030	<a href="http://www.moga.mo.gov/statutes/C500-599/5750000021.HTM#">http://www.moga.mo.gov/statutes/C500-599/5750000021.HTM#</a>		8/4/2012
Crime: Perjury	Statute	M.R.S. § 575.040	<a href="http://www.moga.mo.gov/statutes/C500-599/5750000040.HTM#">http://www.moga.mo.gov/statutes/C500-599/5750000040.HTM#</a>		4/2/2010
Crime: Receiving Stolen Property	Statute	M.R.S. § 570.080	<a href="http://www.moga.mo.gov/statutes/C500-599/5700000080.HTM#">http://www.moga.mo.gov/statutes/C500-599/5700000080.HTM#</a>		8/4/2012
Crime: Simulating Legal Process	Statute	M.R.S. § 575.130	<a href="http://www.moga.mo.gov/statutes/C500-599/5750000130.HTM#">http://www.moga.mo.gov/statutes/C500-599/5750000130.HTM#</a>		8/4/2012
Crime: Tampering with a Witness	Statute	M.R.S. § 575.270	<a href="http://www.moga.mo.gov/statutes/C500-599/5750000270.HTM#">http://www.moga.mo.gov/statutes/C500-599/5750000270.HTM#</a>		8/4/2012
Crime: Tampering with Public Records	Statute	M.R.S. § 575.110	<a href="http://www.moga.mo.gov/statutes/C500-599/5750000110.HTM#">http://www.moga.mo.gov/statutes/C500-599/5750000110.HTM#</a>		8/4/2012
Crime: Theft by Deception	Statute	M.R.S. § 570.030	<a href="http://www.moga.mo.gov/statutes/C500-599/5700000030.HTM#">http://www.moga.mo.gov/statutes/C500-599/5700000030.HTM#</a>		8/4/2012
Criminal Defense: Use of Force in Defense of Person	Statute	M.R.S. § 563.031	<a href="http://www.moga.mo.gov/statutes/C500-599/5630000031.HTM#">http://www.moga.mo.gov/statutes/C500-599/5630000031.HTM#</a>		8/4/2012
Criminal Defense: Use of Force in Defense of Premises	Statute	M.R.S. § 563.041	<a href="http://www.moga.mo.gov/statutes/C500-599/5630000041.HTM#">http://www.moga.mo.gov/statutes/C500-599/5630000041.HTM#</a>		8/4/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article VII, Section 9	<a href="http://www.sos.mo.gov/pubs/missouri_constitution.pdf#">http://www.sos.mo.gov/pubs/missouri_constitution.pdf#</a>		4/1/2010
Franchises: No Titles of Nobility	Constitution	Const. Article I, Section 13	<a href="http://www.sos.mo.gov/pubs/missouri_constitution.pdf#">http://www.sos.mo.gov/pubs/missouri_constitution.pdf#</a>		4/1/2010

<b>Jurisdiction Name: Missouri</b>					
Franchises: Tax code	Statute	M.R.S. Title X	<a href="http://www.moga.mo.gov/STATUTES/STATUTES.htm#T10#">#http://www.moga.mo.gov/STATUTES/STATUTES.htm#T10#</a>		4/2/2010
Franchises: Vehicle Code	Statute	M.R.S. Title XIX	<a href="http://www.moga.mo.gov/STATUTES/STATUTES.htm#T19#">#http://www.moga.mo.gov/STATUTES/STATUTES.htm#T19#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	M.R.S. Title XXXVI, Chapt. 536	<a href="http://www.moga.mo.gov/STATUTES/C536.HTM#">#http://www.moga.mo.gov/STATUTES/C536.HTM#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://www.moga.mo.gov/const/moconstn.htm#">#http://www.moga.mo.gov/const/moconstn.htm#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article I, Section 2	<a href="http://www.sos.mo.gov/pubs/misouri_constitution.pdf#">#http://www.sos.mo.gov/pubs/misouri_constitution.pdf#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article I, Section 1	<a href="http://www.sos.mo.gov/pubs/misouri_constitution.pdf#">#http://www.sos.mo.gov/pubs/misouri_constitution.pdf#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Missouri Appeals Reports	1876	1954	Mo.App.	Court of Appeals
Missouri Reports	1821	1856	Mo.	Supreme Court
South Western Reporter	1902		S.W., S.W.2d	Court of Appeals
South Western Reports	1886		S.W., S.W.2d	Supreme Court

**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Circuit Courts			334		45			M.R.S. Title XXXII, Chapt. 478
CourtLink:		<a href="http://www.courts.mo.gov/page.jsp?id=321">http://www.courts.mo.gov/page.jsp?id=321</a>						
Description:		Includes municipal courts.						
Court of Appeals			32		3			M.R.S. Title XXXII, Chapt. 477
CourtLink:		<a href="http://www.courts.mo.gov/page.jsp?id=261">http://www.courts.mo.gov/page.jsp?id=261</a>						
Description:								
Family Courts								M.R.S. Title XXXII, Chapt. 487
CourtLink:								
Description:								
Municipal Courts			32					M.R.S. Title XXXII, Chapt. 479
CourtLink:		<a href="http://www.courts.mo.gov/page.jsp?id=7418">http://www.courts.mo.gov/page.jsp?id=7418</a>						
Description:								
Supreme Court					1			M.R.S. Title XXXII, Chapt. 477
CourtLink:		<a href="http://www.courts.mo.gov/page.jsp?id=27">http://www.courts.mo.gov/page.jsp?id=27</a>						
Description:								

**TAX NOTICES:**

Jurisdiction Name: Missouri			
RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
Form 4134	6.26.01		
Notice of Deficiency, Form 2944	6.26.05		
Notice Of Deficiency, Form 4870	6.26.04		
NoticeAndDemand, Form 2945	6.26.03		
Request to File #2	6.26.02	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=MO-DORReqToFile2#">#http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=MO-DORReqToFile2#</a>	



**Jurisdiction Name: Montana**

Type:	State	IncomeTax?:	<input checked="" type="checkbox"/>
Abbreviation:	MT	Country:	United States
StatutesName:	Montana Code Annotated (M.	DateJoinedCountry:	11/8/1889
NumCounties:	56		
AreaCodes:	406		

**Jurisdiction General Information:****Jurisdiction Tax Information:**

- 1.The Montana Employer's Tax Guide says on p. 9 that they do not have their own separate state W-4 replacement form.
- 2.Personal Income tax code is found in Title 15, Chapter 30.
- 3.The "Taxpayer bill of rights" is found at MCA 15-1-22.
- 4.Definitions are found in MCA 15-30-101.
- 5.Individual income tax is imposed in MCA §15-30-103. Tax is imposed on "the taxable income of every taxpayer subject to this tax, after making allowance for exemptions and deductions as hereinafter provided".
- 6."gross income" is defined in MCA §15-30-101(10) as being the same as Internal Revenue Code section 61. MCA 15-30-102 describes how to compute net income. It says:  
"All income except what has been expressly exempted under the provisions of this chapter and income not permitted to be taxed under the constitution of this state or the constitution or laws of the United States shall be included and considered in determining the net income of taxpayers within the provision of this chapter."
- 7."Taxable income" is defined in MCA §15-30-101(31) to mean "adjusted gross income of a taxpayer less the deductions and exemptions provided for in this chapter."
- 8."Taxpayer" is defined in MCA § 15-30-101(33).
- 9."resident" is defined in MCA §15-30-101(28) to mean "any person domiciled in the state of Montana and any other person who maintains a permanent place of abode within the state even though temporarily absent from the state and who has not established a residence elsewhere."
- 10."Foreign government" is defined in MCA §15-30-101(9) as: "any jurisdiction other than the one embraced within the United States, its territories, and its possessions."
- 11.Taxes on nonresidents is discussed in MCA §15-30-105. The tax is only on Montana Source income.
- 12.Change from Nonresident to resident and vice versa is described in MCA §15-30-132. Income earned from employment outside of Montana is taxable in Montana under this section.
- 13.Requirement to file a return is found in MCA. § 15-30-132. The time of filing is specified in MCA §15-30-44.
- 14.Title 15, Chapter 30, Part 2 described Withholding and Estimated Tax.
- 15.Employers are responsible to withhold taxes under MCA §15-30-202 only on "wages for employment", as defined in MCA §15-30-256.
- 16."employee" is never defined in Title 15, but since "gross income" is based on IRS gross income, which in turn is based on "wages" by federal employees, then the definition of "employee" is the same as in the Internal Revenue Code 26 U.S.C. §3401(c ) and 26 CFR §31.3401(c )-1.
- 17.Liability of withholding agents is found in MCA §15-30-203.
- 18.Administration of the tax code is described in Title 15, Chapter 1

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.state.mt.us/">http://www.state.mt.us/</a>
ConstitutionLink:	<a href="http://leg.mt.gov/css/Laws%20and%20Constitution/Current%20Constitution.asp">http://leg.mt.gov/css/Laws%20and%20Constitution/Current%20Constitution.asp</a>
StatutesLink:	<a href="http://codes.lp.findlaw.com/mtcode">http://codes.lp.findlaw.com/mtcode</a>
RegulationsLink:	<a href="http://www.mtrules.org/">http://www.mtrules.org/</a>
RegisterLink:	<a href="http://www.mtrules.org/">http://www.mtrules.org/</a>
CourtsLink:	<a href="http://www.findlaw.com/11stategov/mt/mtca.html">http://www.findlaw.com/11stategov/mt/mtca.html</a>
CourtCivilRulesLink:	<a href="http://data.opi.mt.gov/bills/MCA_toc/25.htm">http://data.opi.mt.gov/bills/MCA_toc/25.htm</a>
CourtCriminalRulesLink:	<a href="http://data.opi.state.mt.us/bills/mca_toc/46.htm">http://data.opi.state.mt.us/bills/mca_toc/46.htm</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://data.opi.state.mt.us/bills/mca_toc/26_10.htm">http://data.opi.state.mt.us/bills/mca_toc/26_10.htm</a>
UCCFilingsLink:	<a href="http://sos.mt.gov/About_Office/Online_Services.asp">http://sos.mt.gov/About_Office/Online_Services.asp</a>
AdminOfficeOfCourtsLink:	<a href="http://courts.mt.gov/default.mcpix">http://courts.mt.gov/default.mcpix</a>

**FRANCHISES:**

<b>Jurisdiction Name:</b>	<b>Montana</b>
TaxCodeTitle:	Title 15, Chapt 30
TaxCodeLink:	<a href="http://data.opi.state.mt.us/bills/mca_toc/15.htm">http://data.opi.state.mt.us/bills/mca_toc/15.htm</a>
TaxRegTitle:	Title 42
TaxRegsLink:	<a href="http://www.mtrules.org/gateway/Department.asp?DeptNo=42">http://www.mtrules.org/gateway/Department.asp?DeptNo=42</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	IRS Form W-4
Tax-WithHldgExForm:	IRS Form W-4 Exempt; IRS Form W-8BEN
Tax-MainReturnForms:	Form 2: Resident/nonresident return
Tax-SubstW2Form:	None
Tax-RevenueAgency:	Montana Department of Revenue (MDOR)
RevenueDeptLink:	<a href="http://www.discoveringmontana.com/revenue/">http://www.discoveringmontana.com/revenue/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 61
VehCodeLink:	<a href="http://www.lawlibrary.state.mt.us/dscgi/ds.py/View/Collection-13">http://www.lawlibrary.state.mt.us/dscgi/ds.py/View/Collection-13</a>
VehicleRegTitle:	Title 18
VehicleRegLink:	<a href="http://www.mtrules.org/gateway/Department.asp?DeptNo=18">http://www.mtrules.org/gateway/Department.asp?DeptNo=18</a>

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General		
OrgName:	Attorney General of Montana		
FullName:			
Address1:	Department of Justice		
Address2:	P.O. Box 201401		
City:	(406) 444-2026	State:	Montana
PhoneBusiness:	(406) 444-2026	PhoneFax:	(406) 444-3549
EmailAddr:	mailto:contactdoj@mt.gov		
WebSource:	<a href="http://www.doj.mt.gov/department/default.asp - contact">http://www.doj.mt.gov/department/default.asp - contact</a>		
DateLastUpdate:	3/25/2010 3:40:13 PM		

POCType:	Governor		
OrgName:	Governor of Montana		
FullName:			
Address1:	Montana State Capitol Bldg.		
Address2:	P.O. Box 200801		
City:	Helene	State:	Montana
PhoneBusiness:		PhoneFax:	
EmailAddr:			
WebSource:	<a href="http://governor.mt.gov/cabinet/contactus.asp">http://governor.mt.gov/cabinet/contactus.asp</a>		
DateLastUpdate:	3/25/2010 3:38:37 PM		

<b>Jurisdiction Name:</b> Montana					
POCType:	Secretary of State				
OrgName:	Montana Secretary of State				
FullName:					
Address1:	State Capitol Building				
Address2:	1301 E. 6th Avenue				
City:	Helena	State:	Montana	Zip:	59601
PhoneBusiness:	(406) 444-2034	PhoneFax:	(406) 444-3976		
EmailAddr:	mailto:secretary@mt.gov				
WebSource:	<a href="http://sos.mt.gov/About_Office/Contact.asp">http://sos.mt.gov/About_Office/Contact.asp</a>				
DateLastUpdate:	3/24/2010 8:57:48 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article VII	<a href="http://leg.mt.gov/css/Laws%20and%20Constitution/Current%20Constitution.asp#">http://leg.mt.gov/css/Laws%20and%20Constitution/Current%20Constitution.asp#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	M.C.A. Title 25, Chapter. 20, Part III, Rule 13	<a href="http://data.opi.mt.gov/bills/MCA_toc/25_20_III.htm#">http://data.opi.mt.gov/bills/MCA_toc/25_20_III.htm#</a>		4/1/2010
Court: Declaratory judgment act	Statute	M.C.A. Title 25, Part VII, Rule 57	<a href="http://data.opi.state.mt.us/bills/mca_toc/25_20_VII.htm#">http://data.opi.state.mt.us/bills/mca_toc/25_20_VII.htm#</a>		4/1/2010
Court: Default Judgment	Court Rule	M.C.A. Title 25, Chapter 20, Part VII, Rule 55	<a href="http://data.opi.mt.gov/bills/MCA_toc/25_20_VII.htm#">http://data.opi.mt.gov/bills/MCA_toc/25_20_VII.htm#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	M.C.A. Title 25, Chapter 20, Part III, Rule 8(d)	<a href="http://data.opi.mt.gov/bills/mca/25/20/25020003084.htm#">http://data.opi.mt.gov/bills/mca/25/20/25020003084.htm#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	M.C.A. §§ 25-9-501 to 508	<a href="http://data.opi.state.mt.us/bills/mca_toc/25_9_5.htm#">http://data.opi.state.mt.us/bills/mca_toc/25_9_5.htm#</a>		4/2/2010
Court: Long arm statute	Statute	Rule of Civil Proc. 4B (2002)			4/2/2010
Court: Rules of Civil Procedure	Statute	M.C.A. Title 25	<a href="http://data.opi.mt.gov/bills/MCA_toc/25.htm#">http://data.opi.mt.gov/bills/MCA_toc/25.htm#</a>		4/5/2010
Court: Rules of Evidence	Statute	M.C.A. Title 26, Chapt. 10	<a href="http://data.opi.state.mt.us/bills/mca_toc/26_10.htm#">http://data.opi.state.mt.us/bills/mca_toc/26_10.htm#</a>		4/1/2010
Crime: Coercion	Statute	M.C.A. §§ 45-5-203	<a href="http://codes.lp.findlaw.com/mcode/45/5/2/45-5-203#">http://codes.lp.findlaw.com/mcode/45/5/2/45-5-203#</a>		8/4/2012
Crime: Identity Theft	Statute	M.C.A. §§ 45-6-332	<a href="http://codes.lp.findlaw.com/mcode/45/6/3/45-6-332#">http://codes.lp.findlaw.com/mcode/45/6/3/45-6-332#</a>		8/4/2012
Crime: Impersonating Public Officer	Statute	M.C.A. § 45-7-209	<a href="http://data.opi.state.mt.us/bills/mca_toc/45_7_2.htm#">http://data.opi.state.mt.us/bills/mca_toc/45_7_2.htm#</a>		4/2/2010
Crime: Misprision or Compounding	Statute	M.C.A. §§ 45-7-101	<a href="http://codes.lp.findlaw.com/mcode/45/7/1/45-7-101#">http://codes.lp.findlaw.com/mcode/45/7/1/45-7-101#</a>		8/4/2012
Crime: Money Laundering	Statute	M.C.A. §§ 45-6-341	<a href="http://codes.lp.findlaw.com/mcode/45/6/3/45-6-341#">http://codes.lp.findlaw.com/mcode/45/6/3/45-6-341#</a>		8/4/2012
Crime: Perjury	Statute	M.C.A. § 45-7-201	<a href="http://data.opi.state.mt.us/bills/mca_toc/45_7_2.htm#">http://data.opi.state.mt.us/bills/mca_toc/45_7_2.htm#</a>		4/2/2010
Crime: Slavery or Human Trafficking	Statute	M.C.A. §§ 45-5-305	<a href="http://codes.lp.findlaw.com/mcode/45/5/3/45-5-305#">http://codes.lp.findlaw.com/mcode/45/5/3/45-5-305#</a>		8/4/2012
Crime: Tampering with a Witness	Statute	M.C.A. §§ 45-7-206	<a href="http://codes.lp.findlaw.com/mcode/45/7/2/45-7-206#">http://codes.lp.findlaw.com/mcode/45/7/2/45-7-206#</a>		8/4/2012

Jurisdiction Name: Montana					
Crime: Tampering with Public Records	Statute	M.C.A. §§ 45-7-208	<a href="http://codes.lp.findlaw.com/mtc/ode/45/7/2/45-7-208#">http://codes.lp.findlaw.com/mtc/ode/45/7/2/45-7-208#</a>		8/4/2012
Crime: Theft by Deception	Statute	M.C.A. § 45-6-405	<a href="http://codes.lp.findlaw.com/mtc/ode/45/6/3/45-6-305#">http://codes.lp.findlaw.com/mtc/ode/45/6/3/45-6-305#</a>		8/4/2012
Crime: Theft of Services	Statute	M.C.A. § 45-6-405	<a href="http://codes.lp.findlaw.com/mtc/ode/45/6/3/45-6-305#">http://codes.lp.findlaw.com/mtc/ode/45/6/3/45-6-305#</a>		8/4/2012
Criminal Defense: Use of Force in Defense of Person	Statute	M.C.A. § 45-3-102	<a href="http://codes.lp.findlaw.com/mtc/ode/45/3/1/45-3-102#">http://codes.lp.findlaw.com/mtc/ode/45/3/1/45-3-102#</a>		8/4/2012
Criminal Defense: Use of Force in Defense of Premises	Statute	M.C.A. § 45-3-103	<a href="http://codes.lp.findlaw.com/mtc/ode/45/3/1/45-3-103#">http://codes.lp.findlaw.com/mtc/ode/45/3/1/45-3-103#</a>		8/4/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article III, Section 1; Const. Article V, Section 9 (office); Article VII, Section 9 (judges)	<a href="http://leg.mt.gov/css/Laws%20and%20Constitution/Current%20Constitution.asp#">http://leg.mt.gov/css/Laws%20and%20Constitution/Current%20Constitution.asp#</a>		4/1/2010
Franchises: Tax code	Statute	M.C.A. Title 15	<a href="http://data.opi.state.mt.us/bills/mca_toc/15.htm#">http://data.opi.state.mt.us/bills/mca_toc/15.htm#</a>		4/2/2010
Franchises: Vehicle Code	Statute	M.C.A. Title 61	<a href="http://data.opi.state.mt.us/bills/mca_toc/61.htm#">http://data.opi.state.mt.us/bills/mca_toc/61.htm#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	M.C.A. Title 2, Chapt. 4	<a href="http://data.opi.state.mt.us/bills/mca_toc/2_4.htm#">http://data.opi.state.mt.us/bills/mca_toc/2_4.htm#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article II	<a href="http://leg.mt.gov/css/Laws%20and%20Constitution/Current%20Constitution.asp#">http://leg.mt.gov/css/Laws%20and%20Constitution/Current%20Constitution.asp#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article I, Section 4	<a href="http://leg.mt.gov/css/Laws%20and%20Constitution/Current%20Constitution.asp#">http://leg.mt.gov/css/Laws%20and%20Constitution/Current%20Constitution.asp#</a>		4/1/2010
Rights: Inalienable	Constitution	Const. Article 1, Section 3	<a href="http://leg.mt.gov/css/Laws%20and%20Constitution/Current%20Constitution.asp#">http://leg.mt.gov/css/Laws%20and%20Constitution/Current%20Constitution.asp#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article I, Section 1	<a href="http://leg.mt.gov/css/Laws%20and%20Constitution/Current%20Constitution.asp#">http://leg.mt.gov/css/Laws%20and%20Constitution/Current%20Constitution.asp#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

#### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Montana Reports	1868		Mont.	Supreme Court
Pacific Reporter	1883		P., P.2d	Supreme Court
State Reporter			State Rptr.	Supreme Court

#### COURTS:

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
City Courts					81			M.C.A. Title 3, Chap. 11
CourtLink: <a href="http://courts.mt.gov/lcourt/default.mcpx">http://courts.mt.gov/lcourt/default.mcpx</a>								
Description:								
Courts of Limited Jurisdiction			115					
CourtLink: <a href="http://courts.mt.gov/lcourt/default.mcpx">http://courts.mt.gov/lcourt/default.mcpx</a>								
Description: Includes Justice Courts, City Courts, and Municipal Courts								
District Courts			43		56			M.C.A. Title 3, Chap. 5
CourtLink: <a href="http://courts.mt.gov/dcourt/default.mcpx">http://courts.mt.gov/dcourt/default.mcpx</a>								
Description:								

Jurisdiction Name:		Montana					
Justice Courts					66		M.C.A. Title 3, Chap. 10
CourtLink:		<a href="http://courts.mt.gov/lcourt/default.mcp">http://courts.mt.gov/lcourt/default.mcp</a>					
Description:							
Municipal Courts					5		M.C.A. Title 3, Chap. 6
CourtLink:		<a href="http://courts.mt.gov/lcourt/default.mcp">http://courts.mt.gov/lcourt/default.mcp</a>					
Description:							
Small Claims Court							M.C.A. Title 3, Chap. 12
CourtLink:		<a href="http://data.opi.state.mt.us/bills/mca_toc/3_12.htm">http://data.opi.state.mt.us/bills/mca_toc/3_12.htm</a>					
Description:							
Supreme Court			7		1		M.C.A. Title 3, Chap. 5
CourtLink:		<a href="http://courts.mt.gov/supreme/default.mcp">http://courts.mt.gov/supreme/default.mcp</a>					
Description:							

**TAX NOTICES:**

RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
Income Tax Questionnaire	6.27.01	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=MT-IncTaxQuest#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=MT-IncTaxQuest#</a>	

<b>Jurisdiction Name:</b> Nebraska	
Type:	State
Abbreviation:	NE
StatutesName:	Nebraska Revised Statutes
NumCounties:	93
AreaCodes:	308 - 402
IncomeTax?:	<input checked="" type="checkbox"/>
Country:	United States
DateJoinedCountry:	3/1/1867

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.nebraska.gov/">http://www.nebraska.gov/</a>
ConstitutionLink:	<a href="http://uniweb.legislature.ne.gov/laws/browse-constitution.php">http://uniweb.legislature.ne.gov/laws/browse-constitution.php</a>
StatutesLink:	<a href="http://uniweb.legislature.ne.gov/laws/laws.php">http://uniweb.legislature.ne.gov/laws/laws.php</a>
RegulationsLink:	<a href="http://www.sos.state.ne.us/rules-and-regs/regsearch/">http://www.sos.state.ne.us/rules-and-regs/regsearch/</a>
RegisterLink:	
CourtsLink:	<a href="http://www.findlaw.com/11stategov/ne/neca.html">http://www.findlaw.com/11stategov/ne/neca.html</a>
CourtCivilRulesLink:	<a href="http://www.supremecourt.ne.gov/rules/">http://www.supremecourt.ne.gov/rules/</a>
CourtCriminalRulesLink:	<a href="http://law.justia.com/nebraska/codes/">http://law.justia.com/nebraska/codes/</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=27">http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=27</a>
UCCFilingsLink:	<a href="http://www.sos.state.ne.us/business/ucc/">http://www.sos.state.ne.us/business/ucc/</a>
AdminOfficeOfCourtsLink:	<a href="http://www.supremecourt.ne.gov/rules/index.shtml">http://www.supremecourt.ne.gov/rules/index.shtml</a>

**FRANCHISES:**

TaxCodeTitle:	Chapt. 77
TaxCodeLink:	<a href="http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=77">http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=77</a>
TaxRegTitle:	Titles 150, 316, 350, 370
TaxRegsLink:	<a href="http://www.sos.ne.gov/rules-and-regs/regsearch/Rules/index.cgi?l=Revenue_Dept_of">http://www.sos.ne.gov/rules-and-regs/regsearch/Rules/index.cgi?l=Revenue_Dept_of</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	Nebraska Department of Revenue
RevenueDeptLink:	<a href="http://www.revenue.state.ne.us/">http://www.revenue.state.ne.us/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Chapt. 60
VehCodeLink:	<a href="http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=60">http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=60</a>
VehicleRegTitle:	Titles 246-252
VehicleRegLink:	<a href="http://www.sos.ne.gov/rules-and-regs/regsearch/Rules/index.cgi?l=Motor_Vehicles_Dept_of">http://www.sos.ne.gov/rules-and-regs/regsearch/Rules/index.cgi?l=Motor_Vehicles_Dept_of</a>

**Jurisdiction Name: Nebraska**For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of Nebraska				
FullName:					
Address1:	Office of the Attorney General				
Address2:	2115 State Capitol				
City:	Lincoln	State:	Nebraska	Zip:	68509
PhoneBusiness:	(402) 471-2682	PhoneFax:	(402) 471-3297		
EmailAddr:					
WebSource:	<a href="http://www.ago.ne.gov/contact/">http://www.ago.ne.gov/contact/</a>				
DateLastUpdate:	3/25/2010 3:51:21 PM				

POCType:	Governor							
OrgName:	Governor of Nebraska							
FullName:								
Address1:	Office of the Governor							
Address2:	P.O. Box 94848							
City:	Lincoln		State:	Nebraska		Zip:	68509-4848	
PhoneBusiness:	402-471-2244		PhoneFax:	402-471-6031				
EmailAddr:								
WebSource:	<a href="http://www.governor.nebraska.gov/contact/index.html">http://www.governor.nebraska.gov/contact/index.html</a>							
DateLastUpdate:	3/25/2010 3:50:03 PM							

POCType:	Secretary of State				
OrgName:	Nebraska Secretary of State				
FullName:					
Address1:	State Capitol, Suite 2300				
Address2:					
City:	Lincoln	State:	Nebraska	Zip:	68509
PhoneBusiness:	(402) 471-2554	PhoneFax:	(402) 471-3237		
EmailAddr:	mailto:sos.info@nebraska.gov				
WebSource:	<a href="http://www.sos.state.ne.us/admin/about/contact.html">http://www.sos.state.ne.us/admin/about/contact.html</a>				
DateLastUpdate:	3/24/2010 8:59:24 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article V	<a href="http://uniweb.legislature.ne.gov/laws/browse-constitution.php#">http://uniweb.legislature.ne.gov/laws/browse-constitution.php#</a>		4/1/2010
Court: Counterclaim authority	Statute	Supreme Court Rule 6-1113	<a href="http://www.supremecourt.ne.gov/rules/html/Ch6/art11/6-1113.shtml#">http://www.supremecourt.ne.gov/rules/html/Ch6/art11/6-1113.shtml#</a>		4/5/2010
Court: Declaratory judgment act	Statute	N.R.S. §§ 25-21,149	<a href="http://uniweb.legislature.ne.gov/laws/statutes.php?statute=25-21,149#">http://uniweb.legislature.ne.gov/laws/statutes.php?statute=25-21,149#</a>		4/2/2010

<b>Jurisdiction Name: Nebraska</b>					
Court: Default Judgment	Court Rule	Uniform District Court Rule of Practice and Procedure 6-1508	<a href="http://www.supremecourt.ne.gov/rules/pdf/Ch6Art15.pdf#">http://www.supremecourt.ne.gov/rules/pdf/Ch6Art15.pdf#</a>		4/1/2010
Court: Disqualification of Judge	Statute	Supreme Court Rule 5-101 to 5-123	<a href="http://www.supremecourt.ne.gov/rules/index.shtml#">http://www.supremecourt.ne.gov/rules/index.shtml#</a>		4/5/2010
Court: Failure to deny constitutes an admission	Statute	Supreme Court Rule 6-1108(d)	<a href="http://www.supremecourt.ne.gov/rules/html/Ch6/art11/6-1108.shtml#">http://www.supremecourt.ne.gov/rules/html/Ch6/art11/6-1108.shtml#</a>		4/5/2010
Court: Foreign Judgment Act	Statute	N.R.S. § 25-1587.01 et seq.	<a href="http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=25#">http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=25#</a>		4/2/2010
Court: Licenses to Practice Law	Statute	Supreme Court Rule 3-101 to 3-119	<a href="http://www.supremecourt.ne.gov/rules/index.shtml#">http://www.supremecourt.ne.gov/rules/index.shtml#</a>		4/5/2010
Court: Long arm statute	Statute	N.R.S. § 25-536 (2003)	<a href="http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=25#">http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=25#</a>		4/2/2010
Court: Rules of Civil Procedure	Statute	N.R.S. Chapr. 25	<a href="http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=25#">http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=25#</a>		4/5/2010
Court: Rules of Evidence	Statute	N.R.S. Chapter 27	<a href="http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=27#">http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=27#</a>		4/1/2010
Crime: Bribing a Juror	Statute	N.R.S. § 28-920	<a href="http://uniweb.legislature.ne.gov/laws/statutes.php?statute=28-920#">http://uniweb.legislature.ne.gov/laws/statutes.php?statute=28-920#</a>		8/4/2012
Crime: Extortion	Statute	N.R.S. § 28-513	<a href="http://uniweb.legislature.ne.gov/laws/statutes.php?statute=28-513#">http://uniweb.legislature.ne.gov/laws/statutes.php?statute=28-513#</a>		8/4/2012
Crime: Identity Theft	Statute	N.R.S. § 28-639	<a href="http://uniweb.legislature.ne.gov/laws/statutes.php?statute=28-639#">http://uniweb.legislature.ne.gov/laws/statutes.php?statute=28-639#</a>		4/1/2010
Crime: Impersonating Public Officer	Statute	N.R.S. § 28-609	<a href="http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=28#">http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=28#</a>		8/4/2012
Crime: Misprision or Compounding	Statute	N.R.S. § 28-301	<a href="http://uniweb.legislature.ne.gov/laws/statutes.php?statute=28-301#">http://uniweb.legislature.ne.gov/laws/statutes.php?statute=28-301#</a>		8/4/2012
Crime: Oppression Under the Color of Law	Statute	N.R.S. § 28-926	<a href="http://uniweb.legislature.ne.gov/laws/statutes.php?statute=28-926#">http://uniweb.legislature.ne.gov/laws/statutes.php?statute=28-926#</a>		8/4/2012
Crime: Perjury	Statute	N.R.S. § 28-915	<a href="http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=28#">http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=28#</a>		4/1/2010
Crime: Receiving Stolen Property	Statute	N.R.S. § 28-517	<a href="http://uniweb.legislature.ne.gov/laws/statutes.php?statute=28-517#">http://uniweb.legislature.ne.gov/laws/statutes.php?statute=28-517#</a>		8/4/2012
Crime: Simulating Legal Process	Statute	N.R.S. § 28-923	<a href="http://uniweb.legislature.ne.gov/laws/statutes.php?statute=28-923#">http://uniweb.legislature.ne.gov/laws/statutes.php?statute=28-923#</a>		8/4/2012
Crime: Slavery or Human Trafficking	Constitution	Const. Article I-2; N.R.S. § 28-831	<a href="http://uniweb.legislature.ne.gov/laws/browse-constitution.php#">http://uniweb.legislature.ne.gov/laws/browse-constitution.php#</a>		8/4/2012
Crime: Tampering with a Witness	Statute	N.R.S. § 28-919	<a href="http://uniweb.legislature.ne.gov/laws/statutes.php?statute=28-919#">http://uniweb.legislature.ne.gov/laws/statutes.php?statute=28-919#</a>		8/4/2012
Crime: Theft by Deception	Statute	N.R.S. § 28-512	<a href="http://uniweb.legislature.ne.gov/laws/statutes.php?statute=28-512#">http://uniweb.legislature.ne.gov/laws/statutes.php?statute=28-512#</a>		8/4/2012
Criminal Defense: Use of Force in Defense of Person	Statute	N.R.S. § 28-1409	<a href="http://uniweb.legislature.ne.gov/laws/statutes.php?statute=28-1409#">http://uniweb.legislature.ne.gov/laws/statutes.php?statute=28-1409#</a>		8/4/2012
Criminal Defense: Use of Force in Defense of Premises	Statute	N.R.S. § 28-1411	<a href="http://uniweb.legislature.ne.gov/laws/statutes.php?statute=28-1411#">http://uniweb.legislature.ne.gov/laws/statutes.php?statute=28-1411#</a>		8/4/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article III-9	<a href="http://uniweb.legislature.ne.gov/laws/articles.php?article=III-9#">http://uniweb.legislature.ne.gov/laws/articles.php?article=III-9#</a>		4/1/2010



Jurisdiction Name:		Nebraska			
Franchises: No Titles of Nobility	Constitution	Const. Article I-16	<a href="http://uniweb.legislature.ne.gov/laws/browse-constitution.php#">#http://uniweb.legislature.ne.gov/laws/browse-constitution.php#</a>		4/1/2010
Franchises: Tax code	Statute	N.R.S. Chapt. 77	<a href="http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=77#">#http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=77#</a>		4/3/2010
Franchises: Vehicle Code	Statute	N.R.S. Chapt. 60	<a href="http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=60#">#http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=60#</a>		4/3/2010
Government: Administrative Proc. Act	Statute	N.R.S. Chapt. 84, Article 9(a), Section 84-901 through 84-932	<a href="http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=84#">#http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=84#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://uniweb.legislature.ne.gov/laws/browse-constitution.php#">#http://uniweb.legislature.ne.gov/laws/browse-constitution.php#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article I-3	<a href="http://uniweb.legislature.ne.gov/laws/browse-constitution.php#http://uniweb.legislature.ne.gov/laws/browse-constitution.php#">http://uniweb.legislature.ne.gov/laws/browse-constitution.php#http://uniweb.legislature.ne.gov/laws/browse-constitution.php#</a>		4/2/2010
Rights: Inalienable	Constitution	Const. Article I-1	<a href="http://uniweb.legislature.ne.gov/laws/articles.php?article=I-1">#http://uniweb.legislature.ne.gov/laws/articles.php?article=I-1#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article I-1	<a href="http://uniweb.legislature.ne.gov/laws/articles.php?article=I-1">#http://uniweb.legislature.ne.gov/laws/articles.php?article=I-1#</a>		4/1/2010
Uniform Commercial Code (UCC)	Statute	Uniform Commercial Code	<a href="http://uniweb.legislature.ne.gov/laws/browse-ucc.php">#http://uniweb.legislature.ne.gov/laws/browse-ucc.php#</a>		4/3/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

#### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Nebraska Court of Appeals Reports	1992		Neb.Ct.App.	Court of Appeals
Nebraska Reports	1860		Neb.	Supreme Court
North Western Reporter	1879		N.W., N.W.2d	Supreme Court
North Western Reporter	1992		N.W.2d	Court of Appeals

#### COURTS:

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
County Courts			58		93	93	<a href="http://www.supremecourt.ne.gov/court-information-tech/e-filing.shtml#">http://www.supremecourt.ne.gov/court-information-tech/e-filing.shtml#</a>	
<p><b>CourtLink:</b></p> <p><b>Description:</b> The jurisdiction of the county court is established by state law which provides for exclusive original jurisdiction in probate matters, actions based on a violation of a city or village ordinance, juvenile court matters without a separate juvenile court, adoptions, preliminary hearings in felony cases, and eminent domain proceedings. The county courts have concurrent jurisdiction in civil matters when the amount in controversy is \$51,000 or less, criminal matters classified as misdemeanors or infractions, some domestic relations matters, and paternity actions. County judges also hear all small claims matters filed within the court system. County judges in all counties except Lancaster, Douglas and Sarpy have the same duties as judges of separate juvenile courts.</p> <p>Appeals from the county court are made to the district court, although in certain probate and juvenile cases, appeals are made directly to the Court of Appeals.</p>								
Court of Appeals			6		1		<a href="http://www.supremecourt.ne.gov/court-information-tech/e-filing.shtml#">http://www.supremecourt.ne.gov/court-information-tech/e-filing.shtml#</a>	N.R.S. Title 24, Section 24-1101
<p><b>CourtLink:</b></p> <p><b>Description:</b></p>								

Jurisdiction Name:		Nebraska					
District Courts			55		12	12	# <a href="http://www.supremecourt.ne.gov/court-information-tech/e-filing.shtml#">http://www.supremecourt.ne.gov/court-information-tech/e-filing.shtml#</a> Const. Art. V, Sects. 9-11
CourtLink:		<a href="http://judgepedia.org/index.php/Nebraska_District_Courts">http://judgepedia.org/index.php/Nebraska_District_Courts</a>					
Description:		District courts have original jurisdiction in all felony cases, equity cases, domestic relations cases, and civil cases where the amount in controversy involves more than \$51,000. District courts also have appellate jurisdiction in certain matters arising out of county court. They also serve as appellate courts in administrative appeals, where they review the record of testimony and evidence from the lower court or tribunal and issue an opinion and ruling in the case. District court decisions may be appealed to the Nebraska Court of Appeals and/or to the Nebraska Supreme Court.					
Drug Courts							# <a href="http://www.supremecourt.ne.gov/court-information-tech/e-filing.shtml#">http://www.supremecourt.ne.gov/court-information-tech/e-filing.shtml#</a>
CourtLink:		<a href="http://www.supremecourt.ne.gov/problem-solving/?sub6">http://www.supremecourt.ne.gov/problem-solving/?sub6</a>					
Description:							
Separate Juvenile Courts					3		# <a href="http://www.supremecourt.ne.gov/court-information-tech/e-filing.shtml#">http://www.supremecourt.ne.gov/court-information-tech/e-filing.shtml#</a> Const. Art. V, Sect. 27
CourtLink:		<a href="http://www.supremecourt.ne.gov/separate-juvenile-court/index.shtml?sub5">http://www.supremecourt.ne.gov/separate-juvenile-court/index.shtml?sub5</a>					
Description:		NEBRASKA has three separate juvenile courts located in Douglas, Lancaster, and Sarpy counties. In the remaining counties, juvenile matters are heard in the county courts. Separate juvenile courts are courts of record and handle matters involving neglected, dependent, and delinquent children. The separate juvenile courts also have jurisdiction in domestic relations cases where the care, support, or custody of minor children is at issue. The three separate juvenile courts have the same jurisdiction and employ the same procedures as the county courts acting as juvenile courts.					
Small Claims Courts							# <a href="http://www.supremecourt.ne.gov/court-information-tech/e-filing.shtml#">http://www.supremecourt.ne.gov/court-information-tech/e-filing.shtml#</a>
CourtLink:		<a href="http://www.supremecourt.ne.gov/self-help/small-claims/resources-index.shtml">http://www.supremecourt.ne.gov/self-help/small-claims/resources-index.shtml</a>					
Description:							
Supreme Court			7		1		# <a href="http://www.supremecourt.ne.gov/court-information-tech/e-filing.shtml#">http://www.supremecourt.ne.gov/court-information-tech/e-filing.shtml#</a> Const. Art. V, Sect. 5; N.R.S. Ch. 24, Section 24-201
CourtLink:		<a href="http://www.supremecourt.ne.gov/supreme-court/index.shtml?sub1">http://www.supremecourt.ne.gov/supreme-court/index.shtml?sub1</a>					
Description:							
Worker's Compensation Court							# <a href="http://www.supremecourt.ne.gov/court-information-tech/e-filing.shtml#">http://www.supremecourt.ne.gov/court-information-tech/e-filing.shtml#</a>
CourtLink:		<a href="http://www.wcc.ne.gov/">http://www.wcc.ne.gov/</a>					
Description:							

**TAX NOTICES:**

<b>Jurisdiction Name:</b> Nevada	
Type:	State
Abbreviation:	NV
StatutesName:	Nevada Revised Statutes (N.R.)
NumCounties:	16
AreaCodes:	702 - 775
IncomeTax?:	<input type="checkbox"/>
Country:	United States
DateJoinedCountry:	10/31/1864

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.nv.gov/">http://www.nv.gov/</a>
ConstitutionLink:	<a href="http://www.leg.state.nv.us/Const/NVConst.html">http://www.leg.state.nv.us/Const/NVConst.html</a>
StatutesLink:	<a href="http://www.leg.state.nv.us/NRS/Index.cfm">http://www.leg.state.nv.us/NRS/Index.cfm</a>
RegulationsLink:	<a href="http://www.leg.state.nv.us/NAC/CHAPTERS.HTML">http://www.leg.state.nv.us/NAC/CHAPTERS.HTML</a>
RegisterLink:	<a href="http://www.leg.state.nv.us/Register/">http://www.leg.state.nv.us/Register/</a>
CourtsLink:	<a href="http://www.findlaw.com/11stategov/nv/nvca.html">http://www.findlaw.com/11stategov/nv/nvca.html</a>
CourtCivilRulesLink:	<a href="http://www.leg.state.nv.us/CourtRules/index.html">http://www.leg.state.nv.us/CourtRules/index.html</a>
CourtCriminalRulesLink:	<a href="http://www.leg.state.nv.us/CourtRules/SecondDCR_Crim.html">http://www.leg.state.nv.us/CourtRules/SecondDCR_Crim.html</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.leg.state.nv.us/NRS/NRS-050.html">http://www.leg.state.nv.us/NRS/NRS-050.html</a>
UCCFilingsLink:	<a href="https://esos.state.nv.us/nvucc/ucc/">https://esos.state.nv.us/nvucc/ucc/</a>
AdminOfficeOfCourtsLink:	<a href="http://www.nevadajudiciary.us/">http://www.nevadajudiciary.us/</a>

**FRANCHISES:**

TaxCodeTitle:	Title 32
TaxCodeLink:	<a href="http://www.leg.state.nv.us/NRS/Index.cfm">http://www.leg.state.nv.us/NRS/Index.cfm</a>
TaxRegTitle:	NAC-360
TaxRegsLink:	<a href="http://www.leg.state.nv.us/NAC/NAC-360.html">http://www.leg.state.nv.us/NAC/NAC-360.html</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	Nevada Department of Taxation
RevenueDeptLink:	<a href="http://tax.state.nv.us/">http://tax.state.nv.us/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 43
VehCodeLink:	<a href="http://www.leg.state.nv.us/NRS/Index.cfm">http://www.leg.state.nv.us/NRS/Index.cfm</a>
VehicleRegTitle:	NAC 482, 485, 486
VehicleRegLink:	<a href="http://www.leg.state.nv.us/NAC/CHAPTERS.HTML">http://www.leg.state.nv.us/NAC/CHAPTERS.HTML</a>

**Jurisdiction Name: Nevada**For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of Nevada				
FullName:					
Address1:	Office of the Attorney General				
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City:	Carson City	State:	Nevada	Zip:	89701-4717
PhoneBusiness:	(775) 684-1100	PhoneFax:	(775) 684-1108		
EmailAddr:					
WebSource:	<a href="http://ag.state.nv.us/about/contact/contact.htm">http://ag.state.nv.us/about/contact/contact.htm</a>				
DateLastUpdate:	3/25/2010 3:55:49 PM				

POCType:	Governor				
OrgName:	Governor of Nevada				
FullName:					
Address1:	State Capitol				
Address2:	101 N. Carson Street				
City:	Carson City	State:	Nevada	Zip:	89701
PhoneBusiness:	(775) 684-5670	PhoneFax:	(775) 684-5683		
EmailAddr:	<a href="http://gov.state.nv.us/Contact_Us_NORTHX.htm">http://gov.state.nv.us/Contact_Us_NORTHX.htm</a>				
WebSource:	<a href="http://gov.state.nv.us/ContactX.htm">http://gov.state.nv.us/ContactX.htm</a>				
DateLastUpdate:	3/25/2010 3:52:45 PM				

POCType:	Secretary of State				
OrgName:	Nevada Secretary of State				
FullName:					
Address1:	Nevada State Capitol Building				
Address2:	101 North Carson Street, Suite 3				
City:	Carson City	State:	Nevada	Zip:	89701
PhoneBusiness:	775-684-5708	PhoneFax:	775-684-5725		
EmailAddr:	mailto:sosmail@sos.nv.gov				
WebSource:	<a href="http://nvsos.gov/index.aspx?page=68">http://nvsos.gov/index.aspx?page=68</a>				
DateLastUpdate:	3/24/2010 9:00:54 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article 6	<a href="http://www.leg.state.nv.us/Const/NVConst.html#">http://www.leg.state.nv.us/Const/NVConst.html#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 13	<a href="http://www.leg.state.nv.us/CourtRules/NRCP.html#">http://www.leg.state.nv.us/CourtRules/NRCP.html#</a>		4/1/2010
Court: Declaratory judgment act	Statute	N.R.S. Chapter 30	<a href="http://www.leg.state.nv.us/NRS/Index.cfm#">http://www.leg.state.nv.us/NRS/Index.cfm#</a>		4/1/2010

Jurisdiction Name:		Nevada			
Court: Default Judgment	Court Rule	Nevada Rule of Civil Procedure 55	<a href="http://www.leg.state.nv.us/CourtRules/NRCP.html#">http://www.leg.state.nv.us/CourtRules/NRCP.html#</a>		3/30/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 8(d)	<a href="http://www.leg.state.nv.us/CourtRules/NRCP.html#">http://www.leg.state.nv.us/CourtRules/NRCP.html#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	N.R.S. § 17.330, 17.400	<a href="http://www.leg.state.nv.us/NRS/NRS-017.html#">http://www.leg.state.nv.us/NRS/NRS-017.html#</a>		8/4/2012
Court: Long arm statute	Statute	N.R.S. § 14.065 (2003)	<a href="http://www.leg.state.nv.us/NRS/NRS-014.html#">http://www.leg.state.nv.us/NRS/NRS-014.html#</a>		4/2/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure	<a href="http://www.leg.state.nv.us/CourtRules/index.html#">http://www.leg.state.nv.us/CourtRules/index.html#</a>		4/5/2010
Court: Rules of Evidence	Statute	N.R.S. Chapter 50	<a href="http://www.leg.state.nv.us/NRS/NRS-050.html#">http://www.leg.state.nv.us/NRS/NRS-050.html#</a>		4/1/2010
Crime: Bribing a Juror	Statute	N.R.S. § 199.040, 199.050	<a href="http://www.leg.state.nv.us/NRS/NRS-199.html#NRS199Sec050#">http://www.leg.state.nv.us/NRS/NRS-199.html#NRS199Sec050#</a>		8/4/2012
Crime: Coercion	Statute	N.R.S. § 207.190	<a href="http://www.leg.state.nv.us/NRS/NRS-207.html#">http://www.leg.state.nv.us/NRS/NRS-207.html#</a>		8/4/2012
Crime: Extortion	Statute	N.R.S. § 199.460, 205.320	<a href="http://www.leg.state.nv.us/NRS/NRS-199.html#">http://www.leg.state.nv.us/NRS/NRS-199.html#</a>	Extortion of confession	8/4/2012
Crime: False Personation	Statute	N.R.S. § 205.450	<a href="http://www.leg.state.nv.us/NRS/NRS-205.html#NRS205Sec0832#">http://www.leg.state.nv.us/NRS/NRS-205.html#NRS205Sec0832#</a>		8/4/2012
Crime: Harassment	Statute	N.R.S. § 200.571	<a href="http://www.leg.state.nv.us/NRS/NRS-200.html#">http://www.leg.state.nv.us/NRS/NRS-200.html#</a>		8/4/2012
Crime: Impersonating Public Officer	Statute	N.R.S. § 197.120	<a href="http://www.leg.state.nv.us/NRS/NRS-197.html#">http://www.leg.state.nv.us/NRS/NRS-197.html#</a>		4/1/2010
Crime: Oppression Under the Color of Law	Statute	N.R.S. § 197.200, 197.170	<a href="http://www.leg.state.nv.us/NRS/NRS-197.html#">http://www.leg.state.nv.us/NRS/NRS-197.html#</a>		8/4/2012
Crime: Perjury	Statute	N.R.S. § 199.145	<a href="http://www.leg.state.nv.us/NRS/NRS-199.html#NRS199Sec145#">http://www.leg.state.nv.us/NRS/NRS-199.html#NRS199Sec145#</a>		4/2/2010
Crime: Perjury, Subornation of	Statute	N.R.S. § 199.150	<a href="http://www.leg.state.nv.us/NRS/NRS-199.html#">http://www.leg.state.nv.us/NRS/NRS-199.html#</a>		8/4/2012
Crime: Slavery or Human Trafficking	Constitution	Const. Article I, Section 17; N.R.S. § 200.463	<a href="http://www.leg.state.nv.us/Const/NVConst.html#">http://www.leg.state.nv.us/Const/NVConst.html#</a>		8/4/2012
Crime: Tampering with a Witness	Statute	N.R.S. § 199.240	<a href="http://www.leg.state.nv.us/NRS/NRS-199.html#NRS199Sec240#">http://www.leg.state.nv.us/NRS/NRS-199.html#NRS199Sec240#</a>		8/4/2012
Crime: Terrorism	Statute	N.R.S. § 202.445	<a href="http://www.leg.state.nv.us/NRS/NRS-202.html#">http://www.leg.state.nv.us/NRS/NRS-202.html#</a>		8/4/2012
Crime: Theft by Deception	Statute	N.R.S. § 205.380	<a href="http://www.leg.state.nv.us/NRS/NRS-205.html#NRS205Sec330#">http://www.leg.state.nv.us/NRS/NRS-205.html#NRS205Sec330#</a>		8/4/2012
Criminal Defense: Use of Force in Defense of Person	Statute	N.R.S. § 200.120	<a href="http://www.leg.state.nv.us/NRS/NRS-200.html#NRS200Sec120#">http://www.leg.state.nv.us/NRS/NRS-200.html#NRS200Sec120#</a>		8/4/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article 4, Section 9 (officers)	<a href="http://www.leg.state.nv.us/Const/NVConst.html#">http://www.leg.state.nv.us/Const/NVConst.html#</a>		4/1/2010
Franchises: Tax code	Statute	N.R.S. Title 32	<a href="http://www.leg.state.nv.us/NRS/Index.cfm#">http://www.leg.state.nv.us/NRS/Index.cfm#</a>		4/2/2010
Franchises: Vehicle Code	Statute	N.R.S. Title 43	<a href="http://www.leg.state.nv.us/NRS/Index.cfm#">http://www.leg.state.nv.us/NRS/Index.cfm#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	N.R.S. Title 18, Chapt. 233B	<a href="http://leg.state.nv.us/Nrs/NRS-233B.html#">http://leg.state.nv.us/Nrs/NRS-233B.html#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://www.leg.state.nv.us/Const/NVConst.html#">http://www.leg.state.nv.us/Const/NVConst.html#</a>		4/1/2010

Jurisdiction Name: Nevada					
Rights: Equal Protection	Constitution	Const. Article 1, Section 1	<a href="http://www.leg.state.nv.us/Const/NVConst.html#">http://www.leg.state.nv.us/Const/NVConst.html#</a>		4/1/2010
Rights: Inalienable	Constitution	Const. Article 1, Section 1	<a href="http://www.leg.state.nv.us/Const/NVConst.html#">http://www.leg.state.nv.us/Const/NVConst.html#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article 1, Section 2	<a href="http://www.leg.state.nv.us/Const/NVConst.html#">http://www.leg.state.nv.us/Const/NVConst.html#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Nevada Reports	1865		Nev.	Supreme Court
Pacific Reporter	1883		P., P.2d	Supreme Court

**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
District Courts			64		30	9	<a href="http://www.nevadajudiciary.us/index.php/courtefiling#">http://www.nevadajudiciary.us/index.php/courtefiling#</a>	N.R.S. Title 1, Chapter 3
CourtLink: <a href="http://www.nevadajudiciary.us/index.php/district">http://www.nevadajudiciary.us/index.php/district</a>								
Description:								
Justice Courts			60		44		<a href="http://www.nevadajudiciary.us/index.php/courtefiling#">http://www.nevadajudiciary.us/index.php/courtefiling#</a>	N.R.S. Title 1, Chapter 4
CourtLink: <a href="http://www.nevadajudiciary.us/index.php/justice">http://www.nevadajudiciary.us/index.php/justice</a>								
Description:								
Municipal Courts			30		19		<a href="http://www.nevadajudiciary.us/index.php/courtefiling#">http://www.nevadajudiciary.us/index.php/courtefiling#</a>	N.R.S. Title 1, Chapter 5
CourtLink: <a href="http://www.nevadajudiciary.us/index.php/municipal">http://www.nevadajudiciary.us/index.php/municipal</a>								
Description:								
Supreme Court			7		1		<a href="http://www.nevadajudiciary.us/index.php/courtefiling#">http://www.nevadajudiciary.us/index.php/courtefiling#</a>	N.R.S. Title 1, Chapter 2
CourtLink: <a href="http://www.nevadajudiciary.us/index.php/supremecourt">http://www.nevadajudiciary.us/index.php/supremecourt</a>								
Description:								

**TAX NOTICES:**

<b>Jurisdiction Name:</b> New Hampshire	
Type:	State
Abbreviation:	NH
StatutesName:	New Hampshire Revised Statut
NumCounties:	10
AreaCodes:	603
IncomeTax?:	<input type="checkbox"/>
Country:	United States
DateJoinedCountry:	6/21/1788

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.nh.gov/">http://www.nh.gov/</a>
ConstitutionLink:	<a href="http://www.state.nh.us/constitution/constitution.html">http://www.state.nh.us/constitution/constitution.html</a>
StatutesLink:	<a href="http://www.gencourt.state.nh.us/rsa/html/indexes/default.html">http://www.gencourt.state.nh.us/rsa/html/indexes/default.html</a>
RegulationsLink:	<a href="http://gencourt.state.nh.us/rules/index.html">http://gencourt.state.nh.us/rules/index.html</a>
RegisterLink:	<a href="http://gencourt.state.nh.us/rules/register/default.htm">http://gencourt.state.nh.us/rules/register/default.htm</a>
CourtsLink:	<a href="http://www.findlaw.com/11stategov/nh/nhca.html">http://www.findlaw.com/11stategov/nh/nhca.html</a>
CourtCivilRulesLink:	<a href="http://www.nhbar.org/uploads/pdf/RulesCivilProcedureDraft011807.pdf">http://www.nhbar.org/uploads/pdf/RulesCivilProcedureDraft011807.pdf</a>
CourtCriminalRulesLink:	<a href="http://www.nhbar.org/uploads/pdf/NHRulesCRProFinalDraft043007.pdf">http://www.nhbar.org/uploads/pdf/NHRulesCRProFinalDraft043007.pdf</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.courts.state.nh.us/rules/evid/index.htm">http://www.courts.state.nh.us/rules/evid/index.htm</a>
UCCFilingsLink:	<a href="http://www.sos.nh.gov/ucc/index.html">http://www.sos.nh.gov/ucc/index.html</a>
AdminOfficeOfCourtsLink:	<a href="http://www.courts.state.nh.us/">http://www.courts.state.nh.us/</a>

**FRANCHISES:**

TaxCodeTitle:	Title V
TaxCodeLink:	<a href="http://www.gencourt.state.nh.us/rsa/html/NHTOC/NHTOC-V.htm">http://www.gencourt.state.nh.us/rsa/html/NHTOC/NHTOC-V.htm</a>
TaxRegTitle:	Rev
TaxRegsLink:	<a href="http://gencourt.state.nh.us/rules/state_agencies/rev.html">http://gencourt.state.nh.us/rules/state_agencies/rev.html</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	New Hampshire Department of Revenue Administration
RevenueDeptLink:	<a href="http://www.nh.gov/revenue/">http://www.nh.gov/revenue/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title XXI
VehCodeLink:	<a href="http://www.gencourt.state.nh.us/rsa/html/NHTOC/NHTOC-XXI.htm">http://www.gencourt.state.nh.us/rsa/html/NHTOC/NHTOC-XXI.htm</a>
VehicleRegTitle:	Tra
VehicleRegLink:	<a href="http://gencourt.state.nh.us/rules/about_rules/listagencies.htm">http://gencourt.state.nh.us/rules/about_rules/listagencies.htm</a>

**Jurisdiction Name:** **New Hampshire**For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
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FullName:					
Address1:	33 Capitol Street				
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PhoneBusiness:	603-271-3658	PhoneFax:	603-271-2110		
EmailAddr:					
WebSource:	<a href="http://doj.nh.gov/">http://doj.nh.gov/</a>				
DateLastUpdate:	3/25/2010 4:00:31 PM				

POCType:	Governor				
OrgName:	Governor of New Hampshire				
FullName:					
Address1:	State House				
Address2:	25 Capitol Street				
City:	Concord	State:	New Hampshire	Zip:	03301
PhoneBusiness:	(603)271-2121	PhoneFax:	(603)271-7680		
EmailAddr:	<a href="http://www4.egov.nh.gov/governor/goveforms/comments.asp">http://www4.egov.nh.gov/governor/goveforms/comments.asp</a>				
WebSource:	<a href="http://www.governor.nh.gov/contactus.htm">http://www.governor.nh.gov/contactus.htm</a>				
DateLastUpdate:	3/25/2010 3:57:15 PM				

POCType:	Secretary of State				
OrgName:	New Hampshire Secretary of State				
FullName:					
Address1:	107 North Main Street, State House, Room 204				
Address2:					
City:	Concord	State:	New Hampshire	Zip:	03301
PhoneBusiness:	603-271-3242	PhoneFax:	603-271-6316		
EmailAddr:	mailto:elections@sos.state.nh.us				
WebSource:	<a href="http://www.sos.nh.gov/index.html">http://www.sos.nh.gov/index.html</a>				
DateLastUpdate:	3/24/2010 9:02:31 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Judicial Power, Art. 72-81	<a href="http://www.nh.gov/constitution/judicial.html#">http://www.nh.gov/constitution/judicial.html#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	New Hampshire Rule of Civil Procedure 10	<a href="http://www.nhbar.org/uploads/pdf/RulesCivilProcedureDraft011807.pdf#">http://www.nhbar.org/uploads/pdf/RulesCivilProcedureDraft011807.pdf#</a>		3/30/2010
Court: Declaratory judgment act	Statute	N.H.R.S. § 491:22	<a href="http://www.gencourt.state.nh.us/rsa/html/li/491/491-22.htm#">http://www.gencourt.state.nh.us/rsa/html/li/491/491-22.htm#</a>		4/1/2010



<b>Jurisdiction Name: New Hampshire</b>					
Court: Default Judgment	Court Rule	New Hampshire Rule of Civil Procedure 37	<a href="http://www.nhbar.org/uploads/pdf/RulesCivilProcedureDraft011807.pdf#">http://www.nhbar.org/uploads/pdf/RulesCivilProcedureDraft011807.pdf#</a>		3/30/2010
Court: Disqualification of Judge	Court Rule	N.H.R.S. Title LI, Chapt. 492	<a href="http://www.gencourt.state.nh.us/ras/html/NHTOC/NHTOC-LI-492.htm#">http://www.gencourt.state.nh.us/ras/html/NHTOC/NHTOC-LI-492.htm#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 9(d)	<a href="http://www.nhbar.org/uploads/pdf/RulesCivilProcedureDraft011807.pdf#">http://www.nhbar.org/uploads/pdf/RulesCivilProcedureDraft011807.pdf#</a>		4/1/2010
Court: Long arm statute	Statute	N.H.R.S. § 510:4 (2003)	<a href="http://www.gencourt.state.nh.us/ras/html/LII/510/510-4.htm#">http://www.gencourt.state.nh.us/ras/html/LII/510/510-4.htm#</a>		4/2/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure	<a href="http://www.nhbar.org/uploads/pdf/RulesCivilProcedureDraft011807.pdf#">http://www.nhbar.org/uploads/pdf/RulesCivilProcedureDraft011807.pdf#</a>		4/5/2010
Court: Rules of Evidence	Court Rule	Rules of Evidence	<a href="http://www.courts.state.nh.us/rules/evid/index.htm#">http://www.courts.state.nh.us/rules/evid/index.htm#</a>		4/1/2010
Crime: Bribe to Obtain Public Office	Statute	N.H.R.S. § 640:7	<a href="http://www.gencourt.state.nh.us/ras/html/LXII/640/640-7.htm#">http://www.gencourt.state.nh.us/ras/html/LXII/640/640-7.htm#</a>		8/4/2012
Crime: Extortion	Statute	N.H.R.S. § 637:5	<a href="http://www.gencourt.state.nh.us/ras/html/LXII/637/637-5.htm#">http://www.gencourt.state.nh.us/ras/html/LXII/637/637-5.htm#</a>		8/4/2012
Crime: Harassment	Statute	N.H.R.S. § 644:4	<a href="http://www.gencourt.state.nh.us/ras/html/LXII/644/644-4.htm#">http://www.gencourt.state.nh.us/ras/html/LXII/644/644-4.htm#</a>		8/4/2012
Crime: Identity Theft	Statute	N.H.R.S. § 638:26	<a href="http://www.gencourt.state.nh.us/ras/html/xxxi/359-i/359-i-2.htm#">http://www.gencourt.state.nh.us/ras/html/xxxi/359-i/359-i-2.htm#</a>		8/4/2012
Crime: Misprision or Compounding	Statute	N.H.R.S. § 642:5	<a href="http://www.gencourt.state.nh.us/ras/html/LXII/642/642-5.htm#">http://www.gencourt.state.nh.us/ras/html/LXII/642/642-5.htm#</a>		8/4/2012
Crime: Nonconsensual Recording	Statute	N.H.R.S. § 644:9	<a href="http://www.gencourt.state.nh.us/ras/html/LXII/644/644-9.htm#">http://www.gencourt.state.nh.us/ras/html/LXII/644/644-9.htm#</a>		8/4/2012
Crime: Oppression Under the Color of Law	Statute	N.H.R.S. § 643:1	<a href="http://www.gencourt.state.nh.us/ras/html/LXII/643/643-1.htm#">http://www.gencourt.state.nh.us/ras/html/LXII/643/643-1.htm#</a>		8/4/2012
Crime: Perjury	Statute	N.H.R.S. § 641:1	<a href="http://www.gencourt.state.nh.us/ras/html/LXII/641/641-1.htm#">http://www.gencourt.state.nh.us/ras/html/LXII/641/641-1.htm#</a>		8/4/2012
Crime: Racketeering	Statute	N.H.R.S. § 637:10-c	<a href="http://www.gencourt.state.nh.us/ras/html/LXII/637/637-10-c.htm#">http://www.gencourt.state.nh.us/ras/html/LXII/637/637-10-c.htm#</a>		8/4/2012
Crime: Receiving Stolen Property	Statute	N.H.R.S. § 637:7	<a href="http://www.gencourt.state.nh.us/ras/html/LXII/637/637-7.htm#">http://www.gencourt.state.nh.us/ras/html/LXII/637/637-7.htm#</a>		8/4/2012
Crime: Simulating Legal Process	Statute	N.H.R.S. § 638:14	<a href="http://www.gencourt.state.nh.us/ras/html/LXII/638/638-14.htm#">http://www.gencourt.state.nh.us/ras/html/LXII/638/638-14.htm#</a>		8/4/2012
Crime: Slavery or Human Trafficking	Statute	N.H.R.S. § 633:5, 633:7	<a href="http://www.gencourt.state.nh.us/ras/html/LXII/633/633-5.htm#">http://www.gencourt.state.nh.us/ras/html/LXII/633/633-5.htm#</a>		8/4/2012
Crime: Tampering with a Witness	Statute	N.H.R.S. § 641:5	<a href="http://www.gencourt.state.nh.us/ras/html/LXII/641/641-5.htm#">http://www.gencourt.state.nh.us/ras/html/LXII/641/641-5.htm#</a>		8/4/2012
Crime: Tampering with Public Records	Statute	N.H.R.S. § 641:7	<a href="http://www.gencourt.state.nh.us/ras/html/LXII/641/641-7.htm#">http://www.gencourt.state.nh.us/ras/html/LXII/641/641-7.htm#</a>		8/4/2012
Crime: Theft by Deception	Statute	N.H.R.S. § 637:4	<a href="http://www.gencourt.state.nh.us/ras/html/LXII/637/637-4.htm#">http://www.gencourt.state.nh.us/ras/html/LXII/637/637-4.htm#</a>		8/4/2012
Criminal Defense: Use of Force in Defense of Person	Statute	N.H.R.S. § 627:4	<a href="http://www.gencourt.state.nh.us/ras/html/LXII/627/627-4.htm#">http://www.gencourt.state.nh.us/ras/html/LXII/627/627-4.htm#</a>		8/4/2012
Criminal Defense: Use of Force in Defense of Premises	Statute	N.H.R.S. § 627:7	<a href="http://www.gencourt.state.nh.us/ras/html/LXII/627/627-7.htm#">http://www.gencourt.state.nh.us/ras/html/LXII/627/627-7.htm#</a>		8/4/2012
Franchises: Dual Office Prohibition	Constitution	Const. Art. 94-95	<a href="http://www.nh.gov/constitution/constitution.html#">http://www.nh.gov/constitution/constitution.html#</a>		4/2/2010
Franchises: No Titles of Nobility	Constitution	Const. Part 1, Article 9	<a href="http://www.nh.gov/constitution/constitution.html#">http://www.nh.gov/constitution/constitution.html#</a>		4/1/2010

Jurisdiction Name: New Hampshire					
Franchises: Tax code	Statute	N.H.R.S. Title V	<a href="http://www.gencourt.state.nh.us/rsa/html/NHTOC/NHTOC-V.htm#">http://www.gencourt.state.nh.us/rsa/html/NHTOC/NHTOC-V.htm#</a>		4/2/2010
Franchises: Vehicle Code	Statute	N.H.R.S. Title XXI	<a href="http://www.gencourt.state.nh.us/rsa/html/NHTOC/NHTOC-XXI.htm#">http://www.gencourt.state.nh.us/rsa/html/NHTOC/NHTOC-XXI.htm#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	N.H.R.S. Title LV, Chapt. 541-A	<a href="http://www.gencourt.state.nh.us/rsa/html/NHTOC/NHTOC-LV-541-A.htm#">http://www.gencourt.state.nh.us/rsa/html/NHTOC/NHTOC-LV-541-A.htm#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Part First	<a href="http://www.nh.gov/constitution/constitution.html#">http://www.nh.gov/constitution/constitution.html#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Part 1, Article 1	<a href="http://www.nh.gov/constitution/billofrights.html#">http://www.nh.gov/constitution/billofrights.html#</a>		4/1/2010
Rights: Inalienable	Constitution	Const. Part 1, Article 4	<a href="http://www.nh.gov/constitution/billofrights.html#">http://www.nh.gov/constitution/billofrights.html#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Part 1, Article 1	<a href="http://www.nh.gov/constitution/constitution.html#">http://www.nh.gov/constitution/constitution.html#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Atlantic Reporter	1885		A., A.2d	Supreme Court
New Hampshire Reports	1816		N.H.	Supreme Court

### COURTS:

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
District Court			69		32			N.H.R.S. Title LI, Chapt. 502-A
CourtLink: <a href="http://www.courts.state.nh.us/district/index.htm">http://www.courts.state.nh.us/district/index.htm</a> Description:								
Family Court								N.H.R.S. Title LI, Chapt. 490-D
CourtLink: Description:								
Probate Court					10			N.H.R.S. Title LVI, Chapt. 547
CourtLink: <a href="http://www.courts.state.nh.us/probate/index.htm">http://www.courts.state.nh.us/probate/index.htm</a> Description:								
Superior Court			26		11			N.H.R.S. Title LI, Chapt. 491
CourtLink: <a href="http://www.courts.state.nh.us/superior/index.htm">http://www.courts.state.nh.us/superior/index.htm</a> Description:								
Supreme Court			5		1			N.H.R.S. Title LI, Chapt. 490
CourtLink: <a href="http://www.courts.state.nh.us/supreme/index.htm">http://www.courts.state.nh.us/supreme/index.htm</a> Description:								

### TAX NOTICES:

<b>Jurisdiction Name:</b> New Jersey			
Type:	State	IncomeTax?:	<input checked="" type="checkbox"/>
Abbreviation:	NJ	Country:	United States
StatutesName:	New Jersey Statutes Annotated	DateJoinedCountry:	12/18/1787
NumCounties:	21		
AreaCodes:	201 609 732 856 908 973		

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.state.nj.us/">http://www.state.nj.us/</a>
ConstitutionLink:	<a href="http://www.njleg.state.nj.us/lawsconstitution/consearch.asp">http://www.njleg.state.nj.us/lawsconstitution/consearch.asp</a>
StatutesLink:	<a href="http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=330082&amp;depth=2&amp;expandheadings=off&amp;headingswithhits=on&amp;info base=statutes.nfo&amp;softpage=TOC Frame Pg42">http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=330082&amp;depth=2&amp;expandheadings=off&amp;headingswithhits=on&amp;info base=statutes.nfo&amp;softpage=TOC Frame Pg42</a>
RegulationsLink:	<a href="http://michie.lexisnexis.com/newjersey/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=uanjadmin">http://michie.lexisnexis.com/newjersey/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=uanjadmin</a>
RegisterLink:	
CourtsLink:	<a href="http://lawlibrary.rutgers.edu/search.shtml">http://lawlibrary.rutgers.edu/search.shtml</a>
CourtCivilRulesLink:	<a href="http://www.judiciary.state.nj.us/rules/part4toc.htm">http://www.judiciary.state.nj.us/rules/part4toc.htm</a>
CourtCriminalRulesLink:	<a href="http://www.judiciary.state.nj.us/rules/part3toc.htm">http://www.judiciary.state.nj.us/rules/part3toc.htm</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://njlawnet.com/njevidence/">http://njlawnet.com/njevidence/</a>
UCCFilingsLink:	<a href="http://www.state.nj.us/treasury/revenue/fileucc.htm">http://www.state.nj.us/treasury/revenue/fileucc.htm</a>
AdminOfficeOfCourtsLink:	<a href="http://www.judiciary.state.nj.us/">http://www.judiciary.state.nj.us/</a>

**FRANCHISES:**

TaxCodeTitle:	Titles 54-54A
TaxCodeLink:	<a href="http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=54812345&amp;depth=2&amp;expandheadings=off&amp;headingswithhits=on&amp;info base=statutes.nfo&amp;softpage=TOC Frame Pg42">http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=54812345&amp;depth=2&amp;expandheadings=off&amp;headingswithhits=on&amp;info base=statutes.nfo&amp;softpage=TOC Frame Pg42</a>

<b>Jurisdiction Name:</b>	<b>New Jersey</b>
TaxRegTitle:	Title 18
TaxRegsLink:	<a href="http://michie.lexisnexis.com/newjersey/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=uanjadmin">http://michie.lexisnexis.com/newjersey/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=uanjadmin</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	Form NJ-W-4
Tax-WithHldgExForm:	None. Use Form NF-W-4
Tax-MainReturnForms:	Form NJ-1040: Residents; Form NJ-1040NR: Nonresidents
Tax-SubstW2Form:	
Tax-RevenueAgency:	New Jersey Division of Taxation (NJDOT)
RevenueDeptLink:	<a href="http://www.state.nj.us/treasury/taxation/index.html">http://www.state.nj.us/treasury/taxation/index.html</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 39
VehCodeLink:	<a href="http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=54812345&amp;depth=2&amp;expandheadings=off&amp;headingswithhits=on&amp;info base=statutes.nfo&amp;softpage=TOC_Frame_Pg42">http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=54812345&amp;depth=2&amp;expandheadings=off&amp;headingswithhits=on&amp;info base=statutes.nfo&amp;softpage=TOC_Frame_Pg42</a>
VehicleRegTitle:	Title 16
VehicleRegLink:	<a href="http://michie.lexisnexis.com/newjersey/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=uanjadmin">http://michie.lexisnexis.com/newjersey/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=uanjadmin</a>

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of New Jersey				
FullName:					
Address1:	Office of The Attorney General				
Address2:	Office of The Attorney General				
City:	Trenton	State:	New Jersey	Zip:	08625-0080
PhoneBusiness:		PhoneFax:			
EmailAddr:	<a href="http://www.nj.gov/lps/formmail.htm">http://www.nj.gov/lps/formmail.htm</a>				
WebSource:	<a href="http://www.state.nj.us/lps/contactus.htm">http://www.state.nj.us/lps/contactus.htm</a>				
DateLastUpdate:	3/25/2010 4:07:22 PM				

POCType:	Governor				
OrgName:	Governor of New Jersey				
FullName:					
Address1:	PO Box 001				
Address2:					
City:	Trenton	State:	New Jersey	Zip:	08625
PhoneBusiness:	609-292-6000	PhoneFax:			
EmailAddr:					
WebSource:	<a href="http://www.state.nj.us/governor/contact/">http://www.state.nj.us/governor/contact/</a>				
DateLastUpdate:	3/25/2010 4:04:44 PM				

<b>Jurisdiction Name:</b>		<b>New Jersey</b>			
POCType:	Secretary of State				
OrgName:	New Jersey Secretary of State				
FullName:					
Address1:	PO Box 300				
Address2:					
City:	Trenton	State:	New Jersey	Zip:	08625-0300
PhoneBusiness:	(609) 984-1900	PhoneFax:	(609) 777-1764		
EmailAddr:	mailto:feedback@sos.state.nj.us				
WebSource:	<a href="http://www.state.nj.us/state/home/directorynew.html">http://www.state.nj.us/state/home/directorynew.html</a>				
DateLastUpdate:	3/24/2010 9:07:31 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article VI	<a href="http://www.njleg.state.nj.us/law/constitution/constitution.asp#">http://www.njleg.state.nj.us/law/constitution/constitution.asp#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 4:7	<a href="http://www.judiciary.state.nj.us/rules/r4-7.htm#">http://www.judiciary.state.nj.us/rules/r4-7.htm#</a>		4/1/2010
Court: Declaratory judgment act	Statute	N.J.S.A. § 2A:16-52	<a href="http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=210267440&amp;Depth=2&amp;TD=WRAP&amp;advquery=declaratory%20judgment&amp;depth=4&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;rank=&amp;record={464}&amp;softpage=Doc_Frame_PG42&amp;wordsaroundhits=2&amp;zz=#">http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=210267440&amp;Depth=2&amp;TD=WRAP&amp;advquery=declaratory%20judgment&amp;depth=4&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;rank=&amp;record={464}&amp;softpage=Doc_Frame_PG42&amp;wordsaroundhits=2&amp;zz=#</a>		4/1/2010
Court: Default Judgment	Court Rule	Rule of Civil Procedure 4:43	<a href="http://www.judiciary.state.nj.us/rules/r4-43.htm#">http://www.judiciary.state.nj.us/rules/r4-43.htm#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 4:5-5	<a href="http://www.judiciary.state.nj.us/rules/r4-5.htm#">http://www.judiciary.state.nj.us/rules/r4-5.htm#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	N.J.S.A. §§ 2A:49A-27 to 28	<a href="http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=54812345&amp;depth=2&amp;expandheadings=off&amp;headingswithhits=on&amp;infobase=statutes.nfo&amp;softpage=TOC_Frame_Pg42#">http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=54812345&amp;depth=2&amp;expandheadings=off&amp;headingswithhits=on&amp;infobase=statutes.nfo&amp;softpage=TOC_Frame_Pg42#</a>		4/2/2010
Court: Long arm statute	Statute	Court Rule 4:4-4	<a href="http://www.judiciary.state.nj.us/rules/r4-4.htm#">http://www.judiciary.state.nj.us/rules/r4-4.htm#</a>		4/2/2010
Court: Rules of Civil Procedure	Court Rule	Rules Governing Courts, Part IV	<a href="http://www.judiciary.state.nj.us/rules/rules_toc.htm#">http://www.judiciary.state.nj.us/rules/rules_toc.htm#</a>		4/5/2010
Court: Rules of Evidence	Court Rule	Rules of Evidence	<a href="http://njlawnet.com/njevidence/#">http://njlawnet.com/njevidence/#</a>		4/5/2010
Crime: Bribing a Juror	Statute	N.J.S.A. § 2C:29-8	<a href="http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={18E6}&amp;softpage=Doc_Frame_PG42#">http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={18E6}&amp;softpage=Doc_Frame_PG42#</a>		8/4/2012

<b>Jurisdiction Name: New Jersey</b>					
Crime: Coercion	Statute	N.J.S.A. § 2C:13-5	<a href="#">#http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={1736}&amp;softpage=Doc_Frame_PG42#</a>		8/4/2012
Crime: Duress	Statute	N.J.S.A. § 2C:2-9	<a href="#">#http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={1687}&amp;softpage=Doc_Frame_PG42#</a>		8/4/2012
Crime: Extortion	Statute	N.J.S.A. § 2C:20-5	<a href="#">#http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={178A}&amp;softpage=Doc_Frame_PG42#</a>		8/4/2012
Crime: Harassment	Statute	N.J.S.A. § 2C:33-4	<a href="#">#http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={190A}&amp;softpage=Doc_Frame_PG42#</a>		8/4/2012
Crime: Identity Theft	Statute	N.J.S.A. § 2C:21-17	<a href="#">#http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={180D}&amp;softpage=Doc_Frame_PG42#</a>		8/4/2012
Crime: Impersonating Public Officer	Statute	N.J.S.A. § 2C:28-8	<a href="#">#http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=210267440&amp;Depth=2&amp;TD=WRAP&amp;advquery=impersonating&amp;depth=4&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;rank=&amp;record={18D7}&amp;softpage=Doc_Frame_PG42&amp;wordsaroundhits=2&amp;zz=#</a>		4/1/2010
Crime: Misprision or Compounding	Statute	N.J.S.A. § 2C:29-4	<a href="#">#http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={18DE}&amp;softpage=Doc_Frame_PG42#</a>		8/4/2012
Crime: Nonconsensual Recording	Statute	N.J.S.A. § 2C:14-9	<a href="#">#http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={1750}&amp;softpage=Doc_Frame_PG42#</a>		8/4/2012
Crime: Obstruction of Justice	Statute	N.J.S.A. § 2C:29-1	<a href="#">#http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={18D6}&amp;softpage=Doc_Frame_PG42#</a>		8/4/2012

<b>Jurisdiction Name: New Jersey</b>					
Crime: Perjury	Statute	N.J.S.A. § 2C:28-1	<a href="http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=210267440&amp;Depth=2&amp;TD=WRAP&amp;advquery=perjury&amp;depth=4&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;rank=&amp;record={18BF}&amp;softpage=Doc_Frame_PG42&amp;wordsaroundhits=2&amp;z=z">#http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=210267440&amp;Depth=2&amp;TD=WRAP&amp;advquery=perjury&amp;depth=4&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;rank=&amp;record={18BF}&amp;softpage=Doc_Frame_PG42&amp;wordsaroundhits=2&amp;z=z</a>		4/1/2010
Crime: Receiving Stolen Property	Statute	N.J.S.A. § 2C:20-7	<a href="http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={1790}&amp;softpage=Doc_Frame_PG42">#http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={1790}&amp;softpage=Doc_Frame_PG42</a>		8/4/2012
Crime: Slavery or Human Trafficking	Statute	N.J.S.A. § 2C:13-8	<a href="http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={173C}&amp;softpage=Doc_Frame_PG42">#http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={173C}&amp;softpage=Doc_Frame_PG42</a>		8/4/2012
Crime: Tampering with a Witness	Statute	N.J.S.A. § 2C:28-5	<a href="http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={18C4}&amp;softpage=Doc_Frame_PG42">#http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={18C4}&amp;softpage=Doc_Frame_PG42</a>		8/4/2012
Crime: Tampering with Public Records	Statute	N.J.S.A. § 2C:28-7	<a href="http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={18D2}&amp;softpage=Doc_Frame_PG42">#http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={18D2}&amp;softpage=Doc_Frame_PG42</a>		8/4/2012
Crime: Terrorism	Statute	N.J.S.A. § 2C:12-13	<a href="http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={171F}&amp;softpage=Doc_Frame_PG42">#http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={171F}&amp;softpage=Doc_Frame_PG42</a>		8/4/2012
Crime: Theft by Deception	Statute	N.J.S.A. § 2C:20-4	<a href="http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={178A}&amp;softpage=Doc_Frame_PG42">#http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={178A}&amp;softpage=Doc_Frame_PG42</a>		8/4/2012
Crime: Theft of Services	Statute	N.J.S.A. § 2C:20-8	<a href="http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={1796}&amp;softpage=Doc_Frame_PG42">#http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={1796}&amp;softpage=Doc_Frame_PG42</a>		8/4/2012
Criminal Defense: Use of Force in Defense of Person	Statute	N.J.S.A. § 2C:3-4	<a href="http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={1695}&amp;softpage=Doc_Frame_PG42">#http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={1695}&amp;softpage=Doc_Frame_PG42</a>		8/4/2012

<b>Jurisdiction Name: New Jersey</b>					
Criminal Defense: Use of Force in Defense of Premises	Statute	N.J.S.A. § 2C:3-6	<a href="http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={1699}&amp;softpage=Doc_Frame_PG42#">http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=362134&amp;Depth=2&amp;depth=2&amp;expandheadings=on&amp;headingswithhits=on&amp;hitsperheading=on&amp;infobase=statutes.nfo&amp;record={1699}&amp;softpage=Doc_Frame_PG42#</a>		8/4/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article III, Section 1; Const. Article IV, Section V, Sections 3-4; Const. Article V, Section I, Section 3	<a href="http://www.njleg.state.nj.us/law/sconstitution/constitution.asp#">http://www.njleg.state.nj.us/law/sconstitution/constitution.asp#</a>		4/1/2010
Franchises: Tax code	Statute	N.J.S.A. Titles 54-54A	<a href="http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=54812345&amp;depth=2&amp;expandheadings=off&amp;headingswithhits=on&amp;infobase=statutes.nfo&amp;softpage=TOC_Frame_Pg42#">http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=54812345&amp;depth=2&amp;expandheadings=off&amp;headingswithhits=on&amp;infobase=statutes.nfo&amp;softpage=TOC_Frame_Pg42#</a>		4/2/2010
Franchises: Vehicle Code	Statute	N.J.S.A. Title 39	<a href="http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=54812345&amp;depth=2&amp;expandheadings=off&amp;headingswithhits=on&amp;infobase=statutes.nfo&amp;softpage=TOC_Frame_Pg42#">http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=54812345&amp;depth=2&amp;expandheadings=off&amp;headingswithhits=on&amp;infobase=statutes.nfo&amp;softpage=TOC_Frame_Pg42#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	N.J.S.A. 52:14B-1 et seq.; N.J.A.C. 1:30	<a href="http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=54813165&amp;depth=2&amp;expandheadings=off&amp;headingswithhits=on&amp;infobase=statutes.nfo&amp;softpage=TOC_Frame_Pg42#">http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=54813165&amp;depth=2&amp;expandheadings=off&amp;headingswithhits=on&amp;infobase=statutes.nfo&amp;softpage=TOC_Frame_Pg42#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://www.njleg.state.nj.us/law/sconstitution/constitution.asp#">http://www.njleg.state.nj.us/law/sconstitution/constitution.asp#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article I, Section 5	<a href="http://www.njleg.state.nj.us/law/sconstitution/constitution.asp#">http://www.njleg.state.nj.us/law/sconstitution/constitution.asp#</a>		4/1/2010
Rights: Inalienable	Constitution	Const. Article I, Section 1	<a href="http://www.njleg.state.nj.us/law/sconstitution/constitution.asp#">http://www.njleg.state.nj.us/law/sconstitution/constitution.asp#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article I, Section 2	<a href="http://www.njleg.state.nj.us/law/sconstitution/constitution.asp#">http://www.njleg.state.nj.us/law/sconstitution/constitution.asp#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

#### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Atlantic Reporter	1885		A., A.2d	Supreme Court
Atlantic Reporter	1885		A., A.2d	Superior Court
New Jersey Equity Reports	1830	1948	N.J.Eq.	Superior Court
New Jersey Equity Reports	1830	1948	N.J.Eq.	Supreme Court
New Jersey Law Reports	1790	1948	N.J.L.	Supreme Court
New Jersey Law Reports	1790	1948	N.J.L.	Superior Court
New Jersey Miscellaneous Reports	1923	1949	N.J.Misc.	Supreme Court
New Jersey Miscellaneous Reports	1923	1949	N.J.Misc.	Superior Court
New Jersey Reports	1948		N.J.	Supreme Court
New Jersey Superior Court Reports	1948		N.J.Super.	Superior Court
New Jersey Tax Court Reports	1979		N.J.Tax	Tax Court

#### COURTS:

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
County Courts					22			
CourtLink:		<a href="http://www.judiciary.state.nj.us/trial.htm">http://www.judiciary.state.nj.us/trial.htm</a>						
Description:		Abolished by Article XI of the present Constitution. Replaced with Superior Courts						



Jurisdiction Name:		New Jersey					
Municipal Courts							N.J.R.S. Title 2B, 2B:12-1
CourtLink:		<a href="http://www.judiciary.state.nj.us/mcs/index.htm">http://www.judiciary.state.nj.us/mcs/index.htm</a>					
Description:		<p>Municipal courts have jurisdiction over various matters, including motor vehicle and traffic violations, ordinance violations, disorderly and petty disorderly persons offenses and certain penalty enforcement actions, such as fish and game violations. The municipal courts also play a vital role in the indictable charges that ultimately end up in Superior Court. These charges are filed first in the municipal court, where a determination of probable cause is made, bail set when appropriate, and preliminary arraignments held. The complaints are then forwarded to the county prosecutor's office for possible Grand Jury action. Many indictable charges are downgraded to disorderly persons offenses and are heard in the municipal court.</p> <p>Municipal courts have very limited juvenile jurisdiction such as jurisdiction to handle motor vehicle complaints involving minors and curfew violations. In addition to assessing fines and revoking various privileges, municipal court judges may imprison defendants for up to six months. There are no jury trials in municipal court.</p>					
Superior Court		360		21	21		Const. Art. VI, Section III; N.J.R.S. Title 2B, 2B:2-1
CourtLink:		<a href="http://www.judiciary.state.nj.us/appdiv/index.htm">http://www.judiciary.state.nj.us/appdiv/index.htm</a>					
Description:		<p>Criminal, civil and family cases are heard in the trial courts. Criminal cases are those in which a defendant stands accused of a serious crime, such as assault, theft, robbery, fraud, or murder. Approximately 50,000 criminal cases are heard in the Criminal Division of Superior Court each year.</p> <p>Most civil cases that are heard in the Superior Court involve disputes in which a plaintiff claims that he or she has been hurt by the actions of the defendant and seeks monetary compensation. Examples of such cases are those involving automobile accidents, medical malpractice, breaches of contracts and landlord tenant disputes.</p> <p>Civil cases in which the amounts in controversy exceeds \$15,000 are heard in the Civil Division of Superior Court. Cases in which the amounts in controversy are between \$3,000 and \$15,000 are heard in the Special Civil Part of the Civil Division. Those in which the amounts in controversy are less than \$3,000 also are heard in the Special Civil Part and are known as small claims cases. In all, about 560,000 cases are heard in the Civil Division and Special Civil Part.</p> <p>Civil cases in which monetary damages are not being sought are heard in the General Equity Division of Superior Court. General Equity judges handle non-jury cases such as those involving trade secrets, labor matters, foreclosures and other disputes in which court relief, often in the form of restraining orders, is sought on an emergency basis.</p> <p>Family related cases, such as those involving divorce, domestic violence, juvenile delinquency, child support, foster-care placements and termination of parental rights, are heard in the Family Division of Superior Court. About 350,000 cases are handled by the Family Division each year.</p>					
Superior Court, Appellate Division		35					
CourtLink:		<a href="http://www.judiciary.state.nj.us/appdiv/index.htm">http://www.judiciary.state.nj.us/appdiv/index.htm</a>					
Description:		<p>The Appellate Division of the Superior Court is New Jersey's intermediate Appellate Court. It is comprised of 35 judges who sit in two and three judge panels chosen from parts consisting of four or five judges. Appellate Division judges hear appeals from decisions of the Trial Courts, the Tax Court and State administrative agencies. The Appellate Division decides approximately 7,000 appeals and 7,500 motions each year.</p> <p>Each part is administered by a Presiding Judge. The Honorable Edwin H. Stern, serves as the Court's Presiding Judge for Administration. The chambers of the Appellate Division judges are located in Atlantic City, Jersey City, Morristown, New Brunswick, Newark, Trenton, West Long Branch, and Westmont. Arguments are heard in courtrooms located in Atlantic City, Hackensack, Morristown, Newark, and Trenton.</p> <p>The Appellate Division considers appeals timely taken as of right from the final judgments of the Law Division and the Chancery Division of the Superior Court, in addition to the final decisions of State administrative agencies. Litigants requiring Appellate Division review of interlocutory or interim orders of a trial court or agency may do so only with leave of the Court. This requires the filing of a motion for leave to appeal, which may be granted and ruled upon immediately, granted and permitted to be processed for a later determination, or denied. If leave is denied, the party seeking review may do so as of right following the final judgment of the trial court or administrative agency.</p> <p>Some appeals are, however, disposed of through other programs established by the Appellate Division for the processing of certain types of appeals as described below:</p>					
Supreme Court		7		1			Const. Art. VI, Sect. II
CourtLink:		<a href="http://www.judiciary.state.nj.us/supreme/index.htm">http://www.judiciary.state.nj.us/supreme/index.htm</a>					
Description:							

**Jurisdiction Name:** **New Jersey**

Tax Court

12

7 yr apt 1

CourtLink: <http://www.judiciary.state.nj.us/taxcourt/index.htm>

Description: The Tax Court is a court of limited jurisdiction. Tax Court Judges hear appeals of tax decisions made by County Boards of Taxation. They also hear appeals on decisions made by the Director of the Division of Taxation on such matters as state income, sales and business taxes, and homestead rebates. Appeals from Tax Court decisions are heard in the Appellate Division of Superior Court. Tax Court judges are appointed by the Governor for initial terms of seven years, and upon reappointment are granted tenure until they reach the mandatory retirement age of 70. There are 12 Tax Court judgeships. The Tax Court handles approximately 15,000 cases per year. The objectives of the Tax Court are

- To provide expeditious, convenient, equitable and effective judicial review of state and local tax assessments.
- To create a consistent, uniform body of tax law for the guidance of taxpayers and tax administrators, in order to promote predictability in tax law and its application.
- To make decisions of the court readily available to taxpayers, tax administrators and tax professionals.
- To promote the development of a qualified and informed state and local tax bar.

**TAX NOTICES:**

<b>Jurisdiction Name:</b>		<b>New Mexico</b>	
Type:	State	IncomeTax?:	<input checked="" type="checkbox"/>
Abbreviation:	NM	Country:	United States
StatutesName:	New Mexico Statutes	DateJoinedCountry:	1/6/1912
NumCounties:	33		
AreaCodes:	505		

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.newmexico.gov/">http://www.newmexico.gov/</a>
ConstitutionLink:	<a href="http://www.harbornet.com/rights/newmexio.txt">http://www.harbornet.com/rights/newmexio.txt</a>
StatutesLink:	<a href="http://law.justia.com/newmexico/codes/">http://law.justia.com/newmexico/codes/</a>
RegulationsLink:	<a href="http://www.nmcpr.state.nm.us/nmac/">http://www.nmcpr.state.nm.us/nmac/</a>
RegisterLink:	
CourtsLink:	<a href="http://www.findlaw.com/11stategov/nm/nmca.html">http://www.findlaw.com/11stategov/nm/nmca.html</a>
CourtCivilRulesLink:	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0</a>
CourtCriminalRulesLink:	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-hit-h.htm&amp;2.0">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-hit-h.htm&amp;2.0</a>
UCCFilingsLink:	<a href="http://secure.sos.state.nm.us/ucc/default.asp">http://secure.sos.state.nm.us/ucc/default.asp</a>
AdminOfficeOfCourtsLink:	<a href="http://www.nmcourts.gov/">http://www.nmcourts.gov/</a>

**FRANCHISES:**

TaxCodeTitle:	Chapter 7
TaxCodeLink:	<a href="http://law.justia.com/newmexico/codes/nmrc/jd_ch7-e23.html">http://law.justia.com/newmexico/codes/nmrc/jd_ch7-e23.html</a>
TaxRegTitle:	Title 3
TaxRegsLink:	<a href="http://www.nmcpr.state.nm.us/nmac/_title03/title03.htm">http://www.nmcpr.state.nm.us/nmac/_title03/title03.htm</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	State of New Mexico Taxation And Revenue
RevenueDeptLink:	<a href="http://www.state.nm.us/tax/">http://www.state.nm.us/tax/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Chapter 66
VehCodeLink:	<a href="http://law.justia.com/newmexico/codes/nmrc/jd_ch66-ea3.html">http://law.justia.com/newmexico/codes/nmrc/jd_ch66-ea3.html</a>
VehicleRegTitle:	Title 18
VehicleRegLink:	<a href="http://www.nmcpr.state.nm.us/nmac/_title18/title18.htm">http://www.nmcpr.state.nm.us/nmac/_title18/title18.htm</a>

**Jurisdiction Name:** **New Mexico**For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of New Mexico				
FullName:					
Address1:	408 Galisteo Street				
Address2:					
City:	Santa Fe	State:	New Mexico	Zip:	87501
PhoneBusiness:	(505) 827-6000	PhoneFax:	(505) 827-5826		
EmailAddr:					
WebSource:	<a href="http://www.nmag.gov/office/contact.aspx">http://www.nmag.gov/office/contact.aspx</a>				
DateLastUpdate:	3/25/2010 4:18:19 PM				

POCType:	Governor				
OrgName:	Governor of New Mexico				
FullName:					
Address1:	Office of the Governor				
Address2:	490 Old Santa Fe Trail, Room 400				
City:	Santa Fe	State:	New Mexico	Zip:	87501
PhoneBusiness:	(505) 476-2200	PhoneFax:			
EmailAddr:	<a href="http://www.governor.state.nm.us/email.php">http://www.governor.state.nm.us/email.php</a>				
WebSource:	<a href="http://www.governor.state.nm.us/contact.php?mm=6">http://www.governor.state.nm.us/contact.php?mm=6</a>				
DateLastUpdate:	3/25/2010 4:16:29 PM				

POCType:	Secretary of State						
OrgName:	New Mexico Secretary of State						
FullName:							
Address1:	New Mexico State Capitol						
Address2:	325 Don Gaspar, Suite 300						
City:	Santa Fe		State:	New Mexico		Zip:	87503
PhoneBusiness:	505.827.3600		PhoneFax:	505.827.3634			
EmailAddr:							
WebSource:	<a href="http://www.sos.state.nm.us/">http://www.sos.state.nm.us/</a>						
DateLastUpdate:	3/24/2010 9:09:28 PM						

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article VI	<a href="http://www.sos.state.nm.us/pdf/2007nmconst.pdf#">http://www.sos.state.nm.us/pdf/2007nmconst.pdf#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	District Court Rule of Civil Procedure 1-013	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#</a>		4/1/2010
Court: Declaratory judgment act	Statute	District Court Rule of Civil Procedure 1-057	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-hit-h.htm&amp;2.0#">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-hit-h.htm&amp;2.0#</a>		4/1/2010

<b>Jurisdiction Name: New Mexico</b>					
Court: Default Judgment	Court Rule	District Court Rule of Civil Procedure 1-055	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#</a>		4/1/2010
Court: Disqualification of Judge	Court Rule	District Court Rule of Civil Procedure 1-088.1;Judicial Standards Commission Rules;Code of Judicial Conduct	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#</a>		4/5/2010
Court: Failure to deny constitutes an admission	Court Rule	District Court Rule of Civil Procedure 1-008(D)	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	N.M.S.A. 1978, §§39-4A-1 to - 6 (1989, as amended through 1994)	<a href="http://law.justia.com/newmexico/codes/nmrc/jd_ch39art4a-e4ef.html#">http://law.justia.com/newmexico/codes/nmrc/jd_ch39art4a-e4ef.html#</a>		4/2/2010
Court: Long arm statute	Statute	N.M.S. § 38-1-16 (2003)	<a href="http://law.justia.com/newmexico/codes/nmrc/jd_38-1-16-e347.html#">http://law.justia.com/newmexico/codes/nmrc/jd_38-1-16-e347.html#</a>		4/2/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure for the District Courts	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#</a>		4/5/2010
Court: Rules of Evidence	Court Rule	Rules of Evidence	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-hit-h.htm&amp;2.0#">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-hit-h.htm&amp;2.0#</a>		4/5/2010
Crime: Extortion	Statute	N.M.S. § 30-16-9	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#</a>		8/4/2012
Crime: Identity Theft	Statute	N.M.S.A. § 30-16-21.1; N.M.S. § 30-16-24.1	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-hit-h.htm&amp;2.0#">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-hit-h.htm&amp;2.0#</a>		11/30/2012
Crime: Misprision or Compounding	Statute	N.M.S. § 30-22-6	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#</a>		8/4/2012
Crime: Money Laundering	Statute	N.M.S. § 30-51-4	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#</a>		8/4/2012
Crime: Perjury	Statute	N.M.S. § 30-25-1	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-hit-h.htm&amp;2.0#">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-hit-h.htm&amp;2.0#</a>		4/2/2010
Crime: Racketeering	Statute	N.M.S. § 30-42-4	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#</a>		8/4/2012
Crime: Receiving Stolen Property	Statute	N.M.S. § 30-16-11	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#</a>		8/4/2012
Crime: Refusal to Provide Identification	Statute	N.M.S. § 30-22-3	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#</a>		8/4/2012
Crime: Simulating Legal Process	Statute	N.M.S. § 30-27-5	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#</a>		8/4/2012
Crime: Slavery or Human Trafficking	Statute	N.M.S. § 30-52-1	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#</a>		8/4/2012
Crime: Tampering with a Witness	Statute	N.M.S. § 30-24-3	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#</a>		8/4/2012
Crime: Tampering with Public Records	Statute	N.M.S. § 30-26-1	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#</a>		8/4/2012
Crime: Terrorism	Statute	N.M.S. § 30-20A-3	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0#</a>		8/4/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article IV, Section 3 (senators);Const. Article VI, Section 19 (judge)	<a href="http://vlex.com/vid/number-single-member-reapportionment-309828#">http://vlex.com/vid/number-single-member-reapportionment-309828#</a>		4/1/2010
Franchises: No Titles of Nobility	Constitution	Const. Article IV, Section 26	<a href="http://www.sos.state.nm.us/pdf/2007nmconst.pdf#">http://www.sos.state.nm.us/pdf/2007nmconst.pdf#</a>		4/1/2010

Jurisdiction Name: New Mexico					
Franchises: Tax code	Statute	N.M.S. Chapter 7	<a href="http://law.justia.com/newmexico/codes/nmrc/jd_ch7-e23.html#">http://law.justia.com/newmexico/codes/nmrc/jd_ch7-e23.html#</a>		4/2/2010
Franchises: Vehicle Code	Statute	N.M.S. Chapter 66	<a href="http://law.justia.com/newmexico/codes/nmrc/jd_ch66-ea3.html#">http://law.justia.com/newmexico/codes/nmrc/jd_ch66-ea3.html#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	N.M.S. Chapter 12, Section 8	<a href="http://law.justia.com/newmexico/codes/nmrc/jd_ch12art8-711f.html#">http://law.justia.com/newmexico/codes/nmrc/jd_ch12art8-711f.html#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article II	<a href="http://www.sos.state.nm.us/pdf/2007nmconst.pdf#">http://www.sos.state.nm.us/pdf/2007nmconst.pdf#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article II, Section 4	<a href="http://vlex.com/vid/inherent-rights-309632#http://vlex.com/vid/inherent-rights-309632#">http://vlex.com/vid/inherent-rights-309632#http://vlex.com/vid/inherent-rights-309632#</a>		4/1/2010
Rights: Inalienable	Constitution	Const. Article II, Section 4	<a href="http://vlex.com/vid/inherent-rights-309632#">http://vlex.com/vid/inherent-rights-309632#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article II, Section 2	<a href="http://vlex.com/source/new-mexico-constitution-1350#">http://vlex.com/source/new-mexico-constitution-1350#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Gildersleeve Reports, (Gild., B.-W.ed. And John. Are unofficial reports and are not preferred)	1883	1889	e.g., 3 N.M. (Gild., E.W.S. ed)	Supreme Court
New Mexico Reports	1967		N.M.	Court of Appeals
New Mexico Reports: 5 N.M.	1890		N.M.	Supreme Court
Pacific Reporter	1883		P., P.2d	Supreme Court
Pacific Reporter	1967		P.2d	Court of Appeals

### COURTS:

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Court of Appeals			10		1			N.M.S. Art. 5
CourtLink: <a href="http://coa.nmcourts.gov/">http://coa.nmcourts.gov/</a>								
Description:								
District Court			88		13	13		N.M.S. Art. 6
CourtLink: <a href="http://www.nmcourts.gov/othercourts.html">http://www.nmcourts.gov/othercourts.html</a>								
Description:								
Magistrate Court			66		54			
CourtLink: <a href="http://www.nmcourts.gov/othercourts/nmmagistratecourts.html">http://www.nmcourts.gov/othercourts/nmmagistratecourts.html</a>								
Description:								
Municipal Court			82		80			N.M.S. Art. 8A
CourtLink: <a href="http://www.metrocourt.state.nm.us/xnet/">http://www.metrocourt.state.nm.us/xnet/</a>								
Description:								
Probate Court			33		33			N.M.S. Art. 7
CourtLink: <a href="http://www.bernco.gov/probate_judge/">http://www.bernco.gov/probate_judge/</a>								
Description:								

Jurisdiction Name:		New Mexico					
Supreme Court			5		1		N.M.S. Art. 2
CourtLink:		<a href="http://nmsupremecourt.nmcourts.gov/">http://nmsupremecourt.nmcourts.gov/</a>					
Description:							

TAX NOTICES:

<b>Jurisdiction Name:</b> New York	
Type:	State
Abbreviation:	NY
StatutesName:	
NumCounties:	62
AreaCodes:	212 315 347 516 518 607 631 646 716 718 845 914 917
IncomeTax?:	<input checked="" type="checkbox"/>
Country:	United States
DateJoinedCountry:	7/26/1788

**Jurisdiction General Information:**

**Jurisdiction Tax Information:**

1. Tax Code is known as the "Tax Law", abbreviated "TAX" Title.
2. Article 22 of the Tax Title contains the Personal Income Tax.
3. Section 601 imposes the personal income tax upon "residents".
4. Section 607 defines all terms as having the same meaning as the I.R.C.
5. Section 605(b) defines the term "resident" as a person domiciled in the state or maintains a "permanent place of abode" in the state.
6. Section 605(b)(2) defines the term "nonresident individual". To mean a person who is not a resident.
7. Section 611 defines the "New York taxable income of a resident individual" as NY adjusted gross income minus deductions.
8. Section 612 defines "New York adjusted gross income" of a resident individual to mean federal adjusted gross income as defined in the laws of the United States with modifications described in that section.
9. Part 3 of the TAX Title describes nonresident taxation.
10. Section 651 prescribes the liability for filing of returns.

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.state.ny.us/">http://www.state.ny.us/</a>
ConstitutionLink:	<a href="http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS">http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS</a>
StatutesLink:	<a href="http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS">http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS</a>
RegulationsLink:	<a href="http://government.westlaw.com/linkedslice/default.asp?SP=nycrr-1000">http://government.westlaw.com/linkedslice/default.asp?SP=nycrr-1000</a>
RegisterLink:	
CourtsLink:	<a href="http://www.law.cornell.edu/ny/ctap/">http://www.law.cornell.edu/ny/ctap/</a>
CourtCivilRulesLink:	<a href="http://www.courts.state.ny.us/rules/trialcourts/index.shtml">http://www.courts.state.ny.us/rules/trialcourts/index.shtml</a>
CourtCriminalRulesLink:	<a href="http://www.courts.state.ny.us/rules/trialcourts/index.shtml">http://www.courts.state.ny.us/rules/trialcourts/index.shtml</a>
CourtAppelRulesLink:	<a href="http://www.courts.state.ny.us/rules/jointappellate/index.shtml">http://www.courts.state.ny.us/rules/jointappellate/index.shtml</a>
RulesOfEvidenceLink:	<a href="http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS">http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS</a>
UCCFilingsLink:	<a href="http://www.dos.state.ny.us/corp/ucc.html">http://www.dos.state.ny.us/corp/ucc.html</a>
AdminOfficeOfCourtsLink:	<a href="http://www.courts.state.ny.us/">http://www.courts.state.ny.us/</a>

**FRANCHISES:**

TaxCodeTitle:	Tax
TaxCodeLink:	<a href="http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS">http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS</a>
TaxRegTitle:	Title 20
TaxRegsLink:	<a href="http://weblinks.westlaw.com/toc/default.aspx?Abbr=NY%2DCRR%2DF&amp;AP=I51E668A0AC3D11DD9F72C1EB90EFE723&amp;ItemKey=I51E668A0AC3D11DD9F72C1EB90EFE723&amp;RP=%2Ftoc%2Fdefault%2Ewl&amp;Service=TOC&amp;RS=WEBL10.03&amp;VR=2.0&amp;SPa=nycrr-1000&amp;fragment-I51E668A0AC3D11DD9F72C1EB90EFE723">http://weblinks.westlaw.com/toc/default.aspx?Abbr=NY%2DCRR%2DF&amp;AP=I51E668A0AC3D11DD9F72C1EB90EFE723&amp;ItemKey=I51E668A0AC3D11DD9F72C1EB90EFE723&amp;RP=%2Ftoc%2Fdefault%2Ewl&amp;Service=TOC&amp;RS=WEBL10.03&amp;VR=2.0&amp;SPa=nycrr-1000&amp;fragment-I51E668A0AC3D11DD9F72C1EB90EFE723</a>



<b>Jurisdiction Name:</b>	<b>New York</b>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	Form IT-2104: Withholding Allowance Form
Tax-WithHldgExForm:	Form IT-2104-E: Certificate of Exemption from Withholding
Tax-MainReturnForms:	IT-200: Resident; IT-203: Nonresident
Tax-SubstW2Form:	
Tax-RevenueAgency:	New York State Department of Taxation and Finance (NYSDOTF)
RevenueDeptLink:	<a href="http://www.tax.state.ny.us/">http://www.tax.state.ny.us/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	VAT
VehCodeLink:	<a href="http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS">http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS</a>
VehicleRegTitle:	Title 15
VehicleRegLink:	<a href="http://www.nmcpr.state.nm.us/nmac/_title18/title18.htm">http://www.nmcpr.state.nm.us/nmac/_title18/title18.htm</a>

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of New York				
FullName:					
Address1:	Office of the Attorney General				
Address2:	The Capitol				
City:	Albany	State:	New York	Zip:	12224-0341
PhoneBusiness:	800-771-7755	PhoneFax:			
EmailAddr:					
WebSource:	<a href="http://www.ag.ny.gov/contact.html">http://www.ag.ny.gov/contact.html</a>				
DateLastUpdate:	3/25/2010 4:21:35 PM				

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POCType:	Governor				
OrgName:	Governor of New York				
FullName:					
Address1:	State Capitol				
Address2:					
City:	Albany	State:	New York	Zip:	12224
PhoneBusiness:	518-474-8390	PhoneFax:			
EmailAddr:	<a href="http://www.state.ny.us/governor/contact/GovernorContactForm.php">http://www.state.ny.us/governor/contact/GovernorContactForm.php</a>				
WebSource:	<a href="http://www.state.ny.us/governor/contact/index.html">http://www.state.ny.us/governor/contact/index.html</a>				
DateLastUpdate:	3/25/2010 4:20:13 PM				

<b>Jurisdiction Name:</b> New York						
POCType:		Secretary of State				
OrgName:		New York Secretary of State				
FullName:						
Address1:		Department of State, One Commerce Plaza				
Address2:		99 Washington Ave				
City:		Albany	State:	New York	Zip:	12231-0001
PhoneBusiness:		(518) 474-4752	PhoneFax:	(518) 474-4597		
EmailAddr:		http://www.dos.state.ny.us/about/contact.asp				
WebSource:		<a href="http://www.dos.state.ny.us/about/contact.asp">http://www.dos.state.ny.us/about/contact.asp</a>				
DateLastUpdate:		3/24/2010 9:15:22 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article VI	<a href="http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#">#http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Uniform District Court Act, Article 2, Section 208; Civil Practice Law and Rules, Article 30, Section 3020	<a href="http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#">#http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#</a>		3/30/2010
Court: Declaratory judgment act	Statute	Civil Practice Law and Rules, Section 3001	<a href="http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#">#http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#</a>		3/30/2010
Court: Default Judgment	Court Rule	Uniform District Court Act, Article 18-A, Section 1402; Civil Pract. And Rules § 3215	<a href="http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#">#http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#</a>		4/6/2010
Court: Disqualification of Judge	Court Rule	Jud. Code, Sect. 14	<a href="http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#">#http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#</a>		4/1/2010
Court: Long arm statute	Statute	N.Y. C.P.L.R. § 302 (2003)	<a href="http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#">#http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#</a>		4/2/2010
Court: Mandamus action	Statute	Civil Pract. Law, Art. 78	<a href="http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#">#http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#</a>		4/6/2010
Court: Rules of Civil Procedure	Court Rule	Uniform Civil Rules for the District Courts	<a href="http://www.courts.state.ny.us/rules/trialcourts/212.shtml#">#http://www.courts.state.ny.us/rules/trialcourts/212.shtml#</a>		4/5/2010
Court: Rules of Evidence	Statute	CVP: Civil Procedure	<a href="http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#">#http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#</a>		4/1/2010
Court: Summary judgment authority	Statute	Civil Pract. And Rules § 3212	<a href="http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#">#http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#</a>		4/6/2010
Crime: Bribe to Obtain Public Office	Statute	Penal Code §§ 200.45 and 200.50	<a href="http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#">#http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#</a>		4/6/2010
Crime: Bribing a Juror	Statute	Penal Code § 215.23	<a href="http://public.leginfo.state.ny.us/LAWSSEAF.cgi?QUERYTYPE=LAWS+&amp;QUERYDATA=\$PEN215.23\$@TXPEN0215.23+&amp;LIST=LAW+&amp;BROWSER=E_XPLORER+&amp;TOKEN=59895834+&amp;TARGET=VIEW#">#http://public.leginfo.state.ny.us/LAWSSEAF.cgi?QUERYTYPE=LAWS+&amp;QUERYDATA=\$PEN215.23\$@TXPEN0215.23+&amp;LIST=LAW+&amp;BROWSER=E_XPLORER+&amp;TOKEN=59895834+&amp;TARGET=VIEW#</a>		8/4/2012

Jurisdiction Name:		New York			
Crime: Coercion	Statute	Penal Code § 135.65	<a href="#">#http://public.leginfo.state.ny.us/LAWSSEAF.cgi?QUERYTYPE=LAWS+&amp;QUERYDATA=\$PEN135.65\$@TXPEN0135.65+&amp;LIST=LAW+&amp;BROWSER=EXPLORER+&amp;TOKEN=59895834+&amp;TARGET=VIEW#</a>		8/4/2012
Crime: Extortion	Statute	Penal Code § 155.05(e)	<a href="#">#http://public.leginfo.state.ny.us/LAWSSEAF.cgi?QUERYTYPE=LAWS+&amp;QUERYDATA=\$PEN155.05\$@TXPEN0155.05+&amp;LIST=LAW+&amp;BROWSER=EXPLORER+&amp;TOKEN=59895834+&amp;TARGET=VIEW#</a>		8/4/2012
Crime: False Personation	Statute	Penal Code § 190.26	<a href="#">#http://public.leginfo.state.ny.us/LAWSSEAF.cgi?QUERYTYPE=LAWS+&amp;QUERYDATA=\$PEN190.26\$@TXPEN0190.26+&amp;LIST=LAW+&amp;BROWSER=EXPLORER+&amp;TOKEN=59895834+&amp;TARGET=VIEW#</a>		8/4/2012
Crime: Identity Theft	Statute	General Business Code 380-S; Penal Code 190.78	<a href="#">#http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#</a>		8/4/2012
Crime: Impersonating Public Officer	Statute	Penal Code § 190.23	<a href="#">javascript:getlaw("LAWS","\$PEN190.23\$@TXPEN0190.23","SEA2")#mailto:javascript:getlaw("LAWS","\$PEN190.23\$@TXPEN0190.23","SEA2")#</a>		8/4/2012
Crime: Money Laundering	Statute	Penal Code, Art. 470	<a href="#">#http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#</a>		4/6/2010
Crime: Perjury	Statute	Penal Code, Article 210	<a href="#">#http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#</a>		8/4/2012
Crime: Racketeering	Statute	Penal Code, Article 460	<a href="#">#http://public.leginfo.state.ny.us/LAWSSEAF.cgi?QUERYTYPE=LAWS+&amp;QUERYDATA=@SLPEN0P4TXA460+&amp;LIST=LAW+&amp;BROWSER=EXPLORER+&amp;TOKEN=59895834+&amp;TARGET=VIEW#</a>		8/4/2012
Crime: Slavery or Human Trafficking	Statute	Penal Code § 135.35	<a href="#">#http://public.leginfo.state.ny.us/LAWSSEAF.cgi?QUERYTYPE=LAWS+&amp;QUERYDATA=\$PEN135.35\$@TXPEN0135.35+&amp;LIST=LAW+&amp;BROWSER=EXPLORER+&amp;TOKEN=59895834+&amp;TARGET=VIEW#</a>		8/4/2012
Crime: Tampering with a Witness	Statute	Penal Code § 215.13	<a href="#">#http://public.leginfo.state.ny.us/LAWSSEAF.cgi?QUERYTYPE=LAWS+&amp;QUERYDATA=@SLPEN0P3TLA215+&amp;LIST=LAW+&amp;BROWSER=EXPLORER+&amp;TOKEN=59895834+&amp;TARGET=VIEW#</a>		8/4/2012
Crime: Terrorism	Statute	Penal Code, Art. 490	<a href="#">#http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#</a>		4/6/2010
Crime: Theft by Deception	Statute	Penal Code § 155.30	<a href="#">#http://public.leginfo.state.ny.us/LAWSSEAF.cgi?QUERYTYPE=LAWS+&amp;QUERYDATA=\$PEN155.30\$@TXPEN0155.30+&amp;LIST=LAW+&amp;BROWSER=EXPLORER+&amp;TOKEN=59895834+&amp;TARGET=VIEW#</a>		8/4/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article III, Section 7 (legislature); Const. Article VI, Section 20(b)(1)	<a href="#">#http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#</a>		4/1/2010

Jurisdiction Name:		New York			
Franchises: Tax code	Statute	Tax	<a href="http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#">http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#</a>		4/2/2010
Franchises: Vehicle Code	Statute	Vehicle and Transportation	<a href="http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#">http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	State Administrative Procedure Act	<a href="http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-hit-h.htm&amp;2.0#">http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&amp;fn=main-hit-h.htm&amp;2.0#</a>		4/1/2010
Rights: Bill of Rights	Constitution	Const. Article I, Section 7	<a href="http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#">http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article I, Section 1	<a href="http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#">http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#</a>	Must be a member to be protected.	4/1/2010
Rights: Trial by Jury	Constitution	Const. Const. Art. VI, Sec. 18	<a href="http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#">http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Abbot's Practice Reports	1854	1875	Abb.Pr., Abb.Pr. (n.s.)	Other lower courts before 1888
Abbott's New Cases	1876	1894	Abb.N.Cas.	Other lower courts before 1888
Anthon's Nisi Prius Cases	1807	1851	Ant. N.P.Cas.	Court for the Correction of Errors and Supreme Court of Judicature
Appellate Division Reports	1896		A.D., A.D.2d	Supreme Court, Appellate Division
Barbour's Chancery Reports	1845	1848	Barb.Ch.	Court of Chancery
Barbour's Supreme Court Reports	1847	1877	Barb.	Supreme Court, Appellate Division
Caines' Reports	1803	1805	Cai.R.	Court for the Correction of Errors and Supreme Court of Judicature
Clarke's Chancery Reports	1839	1841	Cl.Ch.	Court of Chancery
Coleman & Caines' Cases	1794	1805	Cole. & Cai. Cas.	Court for the Correction of Errors and Supreme Court of Judicature
Coleman's Cases	1791	1800	Cole. Cas.	Court for the Correction of Errors and Supreme Court of Judicature
Cowen's Reports	1823	1829	Cow.	Court for the Correction of Errors and Supreme Court of Judicature
Denio's Reports	1845	1848	Denio	Court for the Correction of Errors and Supreme Court of Judicature
Edmond's Select Cases	1834	1853	Edm.Sel.Cas.	Court for the Correction of Errors and Supreme Court of Judicature
Edwards' Chancery Reports	1831	1850	Edw. Ch.	Court of Chancery
Hill and Denio Supplement (Labor)	1842	1844	Hill & Den.	Court for the Correction of Errors and Supreme Court of Judicature
Hill's Reports	1841	1844	Hill	Court for the Correction of Errors and Supreme Court of Judicature
Hoffman's Chancery Reports	1838	1840	Hoff.Ch.	Court of Chancery
Hopkins' Chancery Reports	1823	1827	Hopk.Ch.	Court of Chancery
Howard's Practice Reports	1844	1886	How.Pr., How.Pr. (n.w.d)	Other lower courts before 1888
Johnson's Cases	1799	1803	Johns.Cas.	Court for the Correction of Errors and Supreme Court of Judicature
Johnson's Chancery Reports	1814	1823	Johns.Ch.	Court of Chancery
Johnson's Reports	1806	1823	Johns.	Court for the Correction of Errors and Supreme Court of Judicature
Lansing's Chancery Reports	1824	1826	Lans.Ch.	Court of Chancery
Lansing's Reports	1869	1873	Lans.	Supreme Court, Appellate Division
Lockwood's Reversed Cases	1799	1847	Lock.Rev.Cas.	Court for the Correction of Errors and Supreme Court of Judicature
New York Chancery Reports Annotated	1814	1847	N.Y.Ch.Ann.	Court of Chancery
New York Miscellaneous Reports	1982		Misc., Misc.2d	Other lower courts
New York Reports	1847		N.Y., N.Y.2d	Court of Appeals
North Eastern Reporter	1885		N.E., N.E.2d	Court of Appeals
Paige's Chancery Reports	1828	1845	Paige Ch.	Court of Chancery
Sandford's Chancery Reports	1845	1847	Sand.Ch.	Court of Chancery
Saratoga Chancery Sentinel	1841	1847	Sarat.Ch.Sent.	Court of Chancery
Supreme Court Reports	1873	1896	N.Y.Sup.Ct.	Supreme Court, Appellate Division
Wendell's Reports	1828	1841	Wend.	Court for the Correction of Errors and Supreme Court of Judicature

<b>Jurisdiction Name:</b> <b>New York</b>				
West's New York Supplement	1888		N.Y.S., N.Y.S.2d	Supreme Court, Appellate Division
West's New York Supplement	1888		N.Y.S., N.Y.S.2d	Other lower courts
West's New York Supplement	1956		N.Y.S.2d	Court of Appeals
Yates' Select Cases	1809		Yates Sel. Cas.	Court for the Correction of Errors and Supreme Court of Judicature

**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Appellate Divisions of Supreme Court					4			Jud. Code, Article 4
CourtLink: <a href="http://www.courts.state.ny.us/courts/appelatedivisions.shtml">http://www.courts.state.ny.us/courts/appelatedivisions.shtml</a>								
Description:								
City Courts		15000				61		Jud. Code, Article 5-A
CourtLink:								
Description: City Courts outside New York City exist in 61 cities and have criminal jurisdiction over misdemeanors and lesser offenses, and civil jurisdiction over claims of up to \$15,000. Some City Courts have separate parts to handle small claims or housing matters. City Court judges act as arraigning magistrates and conduct preliminary hearings in felony cases.								
County Courts		25000						Jud. Code, Article 7;Const. Art. VI, 10
CourtLink: <a href="http://www.courts.state.ny.us/courts/lowerappeals.shtml">http://www.courts.state.ny.us/courts/lowerappeals.shtml</a>								
Description: The County Court is established in each county outside New York City. It is authorized to handle the prosecution of all crimes committed within the County. The County Court also has limited jurisdiction in civil cases involving amounts up to \$25,000.								
Court of Appeals			7	14 yr appt.	1			Jud. Code, Article 3; Const. Art. VI, Sec. 3
CourtLink: <a href="http://www.nycourts.gov/ctapps/">http://www.nycourts.gov/ctapps/</a>								
Description: The Appellate Courts hear and determine appeals from the decisions of the Trial Courts. The Appellate Courts are the Court of Appeals (the highest Court in the State), the Appellate Divisions of the Supreme Court, the Appellate Terms of the Supreme Court, and the County Courts acting as Appellate Courts in the Third and Fourth Judicial Departments.								
Court of Claims							<a href="http://nyscourtofclaims.courts.state.ny.us/efiling.shtml#">http://nyscourtofclaims.courts.state.ny.us/efiling.shtml#</a>	Const. Art. VI, Sec. 9
CourtLink: <a href="http://nyscourtofclaims.courts.state.ny.us/">http://nyscourtofclaims.courts.state.ny.us/</a>								
Description:								
District Courts								Const. Art. VI, Sec. 6
CourtLink:								
Description:								
Family Courts							<a href="http://iapps.courts.state.ny.us/fcasfamily/main#">http://iapps.courts.state.ny.us/fcasfamily/main#</a>	Const. Art. VI, Sec. 13
CourtLink: <a href="http://www.courts.state.ny.us/courts/trialcourts.shtml">http://www.courts.state.ny.us/courts/trialcourts.shtml</a>								
Description:								
Problem Solving Courts								
CourtLink: <a href="http://www.courts.state.ny.us/courts/problem_solving/">http://www.courts.state.ny.us/courts/problem_solving/</a>								
Description:								
Supreme Courts								Jud. Code, Article 5
CourtLink:								
Description:								

<b>Jurisdiction Name:</b>		<b>New York</b>					
Surrogate's Court							Const. Art. VI, Sec. 12
CourtLink:							
Description:							
Town and Village Courts		3000	2200	~		1300	Const. Art. VI, Sec. 17
CourtLink:		<a href="http://www.courts.state.ny.us/courts/townandvillage/">http://www.courts.state.ny.us/courts/townandvillage/</a>					
Description:		Town and Village Courts have criminal jurisdiction over violations and misdemeanors, and civil jurisdiction over claims of up to \$3,000. As magistrates, Town and Village Court justices hold arraignments and preliminary hearings for those charged with more serious crimes. Traffic infractions also are heard in these courts.					

**TAX NOTICES:**

RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
DTF-960	6.33.01	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=NY-DTF960#">#http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=NY-DTF960#</a>	
WST-123	6.33.02		

<b>Jurisdiction Name:</b> North Carolina	
Type:	State
Abbreviation:	NC
StatutesName:	North Carolina General Statute
NumCounties:	100
AreaCodes:	252 336 704 828 910 919 980
IncomeTax?:	<input checked="" type="checkbox"/>
Country:	United States
DateJoinedCountry:	11/21/1789

**Jurisdiction General Information:****Jurisdiction Tax Information:**

1. Personal Income tax code is found in Chapter 105, Article 4.
2. Definitions are found in G.S. § 105-134.1, which in turn are tied to the Internal Revenue Code definitions at G.S. § 105.228.90(b)(1b).
3. Individual income tax is imposed in G.S. § 105-134.2. Tax is imposed on "North Carolina taxable income of every individual". Tax shall be levied, collected, and paid annually.
4. "gross income" is defined in G.S. §105-134.1 (5) as being the same as Internal Revenue Code section 61
5. "Taxpayer" is defined in G.S. § 105-228.90(b)(8).
6. "individual" is defined in G.S. § 105-134.1 to mean "A human being".
7. Requirement to file a return is found in G.S. § 105-152(a). Failure to file is covered in G.S. §105-156.
8. Amount to be paid is shown on the return. G.S. § 105-157.
9. Employers are responsible to withhold taxes under G.S. § 105-163.2 on "wages".
10. Liability of withholding agents is found in G.S. §105-153.8.
11. Withholding on federal employees is found in G.S. §105-163.23.
12. Administration of the tax laws is described in Article 9 of Chapter 105

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.ncgov.com/">http://www.ncgov.com/</a>
ConstitutionLink:	<a href="http://statelibrary.dcr.state.nc.us/nc/stgovt/preconst.htm">http://statelibrary.dcr.state.nc.us/nc/stgovt/preconst.htm</a>
StatutesLink:	<a href="http://www.ncga.state.nc.us/gascripts/Statutes/StatutesTOC.pl">http://www.ncga.state.nc.us/gascripts/Statutes/StatutesTOC.pl</a>
RegulationsLink:	<a href="http://ncrules.state.nc.us/ncadministrativ_/default.htm">http://ncrules.state.nc.us/ncadministrativ_/default.htm</a>
RegisterLink:	
CourtsLink:	<a href="http://www.findlaw.com/11stategov/nc/ncca.html">http://www.findlaw.com/11stategov/nc/ncca.html</a>
CourtCivilRulesLink:	<a href="http://law.justia.com/northcarolina/codes/chapter_1a/chapter_1a.html">http://law.justia.com/northcarolina/codes/chapter_1a/chapter_1a.html</a>
CourtCriminalRulesLink:	<a href="http://www.ncga.state.nc.us/gascripts/Statutes/StatutesTOC.pl?Chapter=0015">http://www.ncga.state.nc.us/gascripts/Statutes/StatutesTOC.pl?Chapter=0015</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.ncleg.net/gascripts/Statutes/StatutesTOC.pl?Chapter=0008C">http://www.ncleg.net/gascripts/Statutes/StatutesTOC.pl?Chapter=0008C</a>
UCCFilingsLink:	<a href="http://www.secretary.state.nc.us/ucc/">http://www.secretary.state.nc.us/ucc/</a>
AdminOfficeOfCourtsLink:	<a href="http://www.nccourts.org/">http://www.nccourts.org/</a>

**FRANCHISES:**

<b>Jurisdiction Name:</b>	<b>North Carolina</b>
TaxCodeTitle:	Chapter 105, Article 4
TaxCodeLink:	<a href="http://www.ncga.state.nc.us/gascripts/Statutes/StatutesTOC.pl?0105">http://www.ncga.state.nc.us/gascripts/Statutes/StatutesTOC.pl?0105</a>
TaxRegTitle:	Title 17
TaxRegsLink:	<a href="http://reports.oah.state.nc.us/ncac.asp?folderName=\Title 17 - Revenue">http://reports.oah.state.nc.us/ncac.asp?folderName=\Title 17 - Revenue</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	Form NC-4
Tax-WithHldgExForm:	None. Use NC-4
Tax-MainReturnForms:	Form DC-400: Residents and nonresidents
Tax-SubstW2Form:	None
Tax-RevenueAgency:	North Carolina Department of Revenue (NCDOR)
RevenueDeptLink:	<a href="http://www.dor.state.nc.us/index.html">http://www.dor.state.nc.us/index.html</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Chapt. 20
VehCodeLink:	<a href="http://www.ncga.state.nc.us/gascripts/Statutes/StatutesTOC.pl?0020">http://www.ncga.state.nc.us/gascripts/Statutes/StatutesTOC.pl?0020</a>
VehicleRegTitle:	Title 19A
VehicleRegLink:	<a href="http://reports.oah.state.nc.us/ncac.asp?folderName=\Title 19A - Transportation">http://reports.oah.state.nc.us/ncac.asp?folderName=\Title 19A - Transportation</a>

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General		
OrgName:	Attorney General of North Carolina		
FullName:			
Address1:	9001 Mail Service Center		
Address2:			
City:	Raleigh	State:	North Carolina
		Zip:	27699-9001
PhoneBusiness:	(919) 716-6400	PhoneFax:	(919) 716-6750
EmailAddr:			
WebSource:	<a href="http://www.ncdoj.com/About-DOJ/DOJ-Contact-Information.aspx">http://www.ncdoj.com/About-DOJ/DOJ-Contact-Information.aspx</a>		
DateLastUpdate:	3/25/2010 4:26:11 PM		

POCType:	Governor		
OrgName:	Governor of North Carolina		
FullName:			
Address1:	Office of the Governor		
Address2:	20301 Mail Service Center		
City:	Raleigh	State:	North Carolina
		Zip:	27699-0301
PhoneBusiness:	(919)733-4240	PhoneFax:	(919)733-2120
EmailAddr:			
WebSource:	<a href="http://www.governor.state.nc.us/eTownhall/qa.aspx">http://www.governor.state.nc.us/eTownhall/qa.aspx</a>		
DateLastUpdate:	3/25/2010 4:24:43 PM		



**Jurisdiction Name: North Carolina**

POCType:	Secretary of State				
OrgName:	North Carolina Secretary of State				
FullName:					
Address1:	2 South Salisbury St				
Address2:					
City:	Raleigh	State:	North Carolina	Zip:	27601-2903
PhoneBusiness:	919-807-2000	PhoneFax:			
EmailAddr:					
WebSource:	<a href="http://www.secretary.state.nc.us/directory/">http://www.secretary.state.nc.us/directory/</a>				
DateLastUpdate:	3/24/2010 9:20:13 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Common law rules	Statute	N.C.G.S. Chapter 4	<a href="http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/BySection/Chapter_4/GS_4-1.html#">http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/BySection/Chapter_4/GS_4-1.html#</a>		8/4/2012
Court: Constitutional court authorization	Constitution	Const. Article IV	<a href="http://statelibrary.ncdcr.gov/nc/stgovt/preconst.htm#">http://statelibrary.ncdcr.gov/nc/stgovt/preconst.htm#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 13	<a href="http://law.justia.com/northcarolina/codes/chapter_1a/gs_1a-1_rule_13.html#">http://law.justia.com/northcarolina/codes/chapter_1a/gs_1a-1_rule_13.html#</a>		4/1/2010
Court: Declaratory judgment act	Statute	N.C.G.S. Chapter 1A: Rules of Civil Procedure, Article 7, Rule 57	<a href="http://www.ncga.state.nc.us/gascripts/Statutes/StatutesTOC.pl?Chapter=0001A#">http://www.ncga.state.nc.us/gascripts/Statutes/StatutesTOC.pl?Chapter=0001A#</a>		4/1/2010
Court: Default Judgment	Court Rule	Rule of Civil Procedure 55	<a href="http://law.justia.com/northcarolina/codes/chapter_1a/gs_1a-1_rule_55.html#">http://law.justia.com/northcarolina/codes/chapter_1a/gs_1a-1_rule_55.html#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 8(d)	<a href="http://law.justia.com/northcarolina/codes/chapter_1a/gs_1a-1_rule_8.html#">http://law.justia.com/northcarolina/codes/chapter_1a/gs_1a-1_rule_8.html#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	N.C.G.S. §§1C-1701 to - 1708 (2001)	<a href="http://www.ncga.state.nc.us/gascripts/Statutes/StatutesTOC.pl?Chapter=0001C#">http://www.ncga.state.nc.us/gascripts/Statutes/StatutesTOC.pl?Chapter=0001C#</a>		4/2/2010
Court: Long arm statute	Statute	N.C.G.S. § 1-75.4 (2002)	<a href="http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/ByArticle/Chapter_1/Article_6A.html#">http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/ByArticle/Chapter_1/Article_6A.html#</a>		4/2/2010
Court: Rules of Civil Procedure	Court Rule	N.C.G.S. Chapter 1A	<a href="http://law.justia.com/northcarolina/codes/chapter_1a/chapter_1a.html#">http://law.justia.com/northcarolina/codes/chapter_1a/chapter_1a.html#</a>		4/5/2010
Court: Rules of Evidence	Statute	N.C.G.S. Chapter 8C: Evidence Code	<a href="http://www.ncleg.net/gascripts/Statutes/StatutesTOC.pl?Chapter=0008C#">http://www.ncleg.net/gascripts/Statutes/StatutesTOC.pl?Chapter=0008C#</a>		4/1/2010
Crime: Bribe to Obtain Public Office	Statute	N.C.G.S. § 14-228	<a href="http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/BySection/Chapter_14/GS_14-228.html#">http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/BySection/Chapter_14/GS_14-228.html#</a>		8/4/2012
Crime: Bribing a Juror	Statute	N.C.G.S. § 14-220	<a href="http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/BySection/Chapter_14/GS_14-220.html#">http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/BySection/Chapter_14/GS_14-220.html#</a>		8/4/2012
Crime: Coercion	Statute	N.C.G.S. § 14-277.1	<a href="http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/BySection/Chapter_14/GS_14-277.1.html#">http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/BySection/Chapter_14/GS_14-277.1.html#</a>		8/4/2012

Jurisdiction Name: North Carolina					
Crime: Extortion	Statute	N.C.G.S. § 14-118.4	<a href="http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/BySection/Chapter_14/GS_14-118.4.html#">http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/BySection/Chapter_14/GS_14-118.4.html#</a>		8/4/2012
Crime: Identity Theft	Statute	N.C.G.S. § 14-113.20	<a href="http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/BySection/Chapter_14/GS_14-113.20.html#">http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/BySection/Chapter_14/GS_14-113.20.html#</a>		8/4/2012
Crime: Impersonating Public Officer	Statute	N.C.G.S. § 14-277	<a href="http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/BySection/Chapter_14/GS_14-277.html#">http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/BySection/Chapter_14/GS_14-277.html#</a>		4/1/2010
Crime: Perjury	Statute	N.C.G.S. § 14-209	<a href="http://www.ncga.state.nc.us/gascripts/Statutes/StatutesTOC.pl?Chapter=0014#">http://www.ncga.state.nc.us/gascripts/Statutes/StatutesTOC.pl?Chapter=0014#</a>		4/1/2010
Crime: Racketeering	Statute	N.C.G.S. Chapter 75D	<a href="http://www.ncga.state.nc.us/gascripts/Statutes/StatutesTOC.pl?Chapter=0075D#">http://www.ncga.state.nc.us/gascripts/Statutes/StatutesTOC.pl?Chapter=0075D#</a>		8/4/2012
Crime: Receiving Stolen Property	Statute	N.C.G.S. § 14-71	<a href="http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/BySection/Chapter_14/GS_14-71.html#">http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/BySection/Chapter_14/GS_14-71.html#</a>		8/4/2012
Crime: Simulating Legal Process	Statute	N.C.G.S. § 14-118.1	<a href="http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/BySection/Chapter_14/GS_14-118.1.html#">http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/BySection/Chapter_14/GS_14-118.1.html#</a>		8/4/2012
Crime: Slavery or Human Trafficking	Constitution	Const. Article 1, Section 17; N.C.G.S. § 14-43.12	<a href="http://statelibrary.ncdcr.gov/ncstgovt/preamble.HTM#PREAMBLE#">http://statelibrary.ncdcr.gov/ncstgovt/preamble.HTM#PREAMBLE#</a>		8/4/2012
Crime: Tampering with a Witness	Statute	N.C.G.S. § 14-226	<a href="http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/BySection/Chapter_14/GS_14-226.html#">http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/BySection/Chapter_14/GS_14-226.html#</a>		8/4/2012
Crime: Theft by Deception	Statute	N.C.G.S. § 14-100	<a href="http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/BySection/Chapter_14/GS_14-100.html#">http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/BySection/Chapter_14/GS_14-100.html#</a>		8/4/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article VI, Section 9	<a href="http://statelibrary.ncdcr.gov/ncstgovt/article_vi.HTM#">http://statelibrary.ncdcr.gov/ncstgovt/article_vi.HTM#</a>	None	4/2/2010
Franchises: Tax code	Statute	N.C.G.S. Chapter 105, Article 4	<a href="http://www.ncga.state.nc.us/gascripts/Statutes/StatutesTOC.pl?Chapter=0105#">http://www.ncga.state.nc.us/gascripts/Statutes/StatutesTOC.pl?Chapter=0105#</a>		4/2/2010
Franchises: Vehicle Code	Statute	N.C.G.S. Chapt. 20	<a href="http://www.ncga.state.nc.us/gascripts/Statutes/StatutesTOC.pl?Chapter=0020#">http://www.ncga.state.nc.us/gascripts/Statutes/StatutesTOC.pl?Chapter=0020#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	N.C.G.S. Chapt. 150A to 150B	<a href="http://www.ncga.state.nc.us/gascripts/Statutes/StatutesTOC.pl#">http://www.ncga.state.nc.us/gascripts/Statutes/StatutesTOC.pl#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://statelibrary.ncdcr.gov/ncstgovt/preconst.htm#">http://statelibrary.ncdcr.gov/ncstgovt/preconst.htm#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article I, Sections 1,19	<a href="http://statelibrary.ncdcr.gov/ncstgovt/preamble.HTM#PREAMBLE#">http://statelibrary.ncdcr.gov/ncstgovt/preamble.HTM#PREAMBLE#</a>		4/1/2010
Rights: Inalienable	Constitution	Const. Article I, Section 1	<a href="http://statelibrary.ncdcr.gov/ncstgovt/preamble.HTM#PREAMBLE#">http://statelibrary.ncdcr.gov/ncstgovt/preamble.HTM#PREAMBLE#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article 1, Section 2	<a href="http://statelibrary.ncdcr.gov/ncstgovt/preamble.HTM#PREAMBLE#">http://statelibrary.ncdcr.gov/ncstgovt/preamble.HTM#PREAMBLE#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**

Jurisdiction Name: North Carolina				
RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
North Carolina Court of Appeals	1968		N.C.App.	Court of Appeals
North Carolina Reports: Busbee's Equity	1852	1853	45 N.C. (Busb. Eq.)	Supreme Court
North Carolina Reports: Busbee's Law	1852	1853	44 N.C. (Busb.)	Supreme Court
North Carolina Reports: Carolina Law Repository	1811	1816	4 N.C. (Car.L.Rep.)	Supreme Court
North Carolina Reports: Conference by Cameron & Norwood	1800	1804	e.g., 1 N.C. (Cam.& Nor.)	Supreme Court
North Carolina Reports: Devereux & Battle's Equity (21-22)	1834	1839	e.g., 21 N.C. (1 Dev.& Bat. Eq.)	Supreme Court
North Carolina Reports: Devereux's & Battle's Law (18-20)	1834	1839	e.g., 20 N.C. (3 & 4 Dev.& Bat.)	Supreme Court
North Carolina Reports: Devereux's Law (12-15)	1826	1834	e.g., 16 N.C. (1 Dev.Eq.)	Supreme Court
North Carolina Reports: Hawks (8-11)	1820	1826	e.g., 8 N.C. (1 Hawks)	Supreme Court
North Carolina Reports: Haywood (2-3)	1789	1806	e.g., 54 N.C. (1 Jones Eq.)	Supreme Court
North Carolina Reports: Iredell's Equity (36-43)	1840	1852	e.g., 36 N.C. (1 Ired. Eq.)	Supreme Court
North Carolina Reports: Iredell's Law (23-35)	1840	1852	e.g., 23 N.C. (1 Ired.)	Supreme Court
North Carolina Reports: Jones' Equity (54-59)	1853	1863	e.g., 54 N.C. (1 Jones Eq.)	Supreme Court
North Carolina Reports: Jones' Law (46-53)	1853	1862	e.g., 46 N.C. (1 Jones)	Supreme Court
North Carolina Reports: Martin	1778	1797	1 N.C. (Mart.)	Supreme Court
North Carolina Reports: Murphey (5-7)	1804	1813	e.g., 5 N.C. (1 Mur.)	Supreme Court
North Carolina Reports: Phillips' Equity	1866	1868	62 N.C. (Phil. Eq.)	Supreme Court
North Carolina Reports: Phillips' Law	1866	1868	61 N.C. (Phil.Law)	Supreme Court
North Carolina Reports: Taylor	1798	1802	1 N.C. (Tay.)	Supreme Court
North Carolina Reports: Taylor's North Carolina Term Reports	1816	1818	4 N.C. (Taylor)	Supreme Court
North Carolina Reports: Winston	1863	1864	60 N.C. (Win.)	Supreme Court
North Carolina Reports: 63 N.C. to date	1868		N.C.	Supreme Court
North Carolina Reports: Devereux's Law (12-15)	1826	1834	e.g., 12 N.C. (1 Dev.)	Supreme Court
South Eastern Reporter	1887		S.e., S.e.2d	Supreme Court
South Eastern Reporter	1968		S.E.2d	Court of Appeals

**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Court of Appeals			15		1			N.C.G.S. Chap. 7A, Article 4
CourtLink: <a href="http://www.nccourts.org/Courts/Appellate/Appeal/Default.asp">http://www.nccourts.org/Courts/Appellate/Appeal/Default.asp</a> Description:								
Small Claims Court		5000						N.C.G.S. Chap. 7A, Article 19
CourtLink: <a href="http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/ByArticle/Chapter_7A/Article_19.html">http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/ByArticle/Chapter_7A/Article_19.html</a> Description:								

Jurisdiction Name: North Carolina									
Superior Court	10000				46	46			N.C.G.S. Chap. 7A, Article 7, Sect. 7A-41
CourtLink: <a href="http://www.nccourts.org/Courts/Trial/Superior/Default.asp">http://www.nccourts.org/Courts/Trial/Superior/Default.asp</a> Description: All felony criminal cases, civil cases involving more than \$10,000 and misdemeanor and infraction appeals from District Court are tried in Superior Court. A jury of 12 hears the criminal cases. In the civil cases, juries are often waived.  Superior Court is divided into eight divisions and 46 districts across the state. Every six months, Superior Court judges rotate among the districts within their division. The rotation system helps avoid favoritism that might result from having a permanent judge in one district.									
Supreme Court			7			1			N.C.G.S. Chap. 7A, Article 3, 5
CourtLink: <a href="http://www.nccourts.org/Courts/Appellate/Supreme/Default.asp">http://www.nccourts.org/Courts/Appellate/Supreme/Default.asp</a> Description:									
Trial/District Courts		10000				42			N.C.G.S. Chap. 7A, Article 13
CourtLink: <a href="http://www.nccourts.org/County/Default.asp">http://www.nccourts.org/County/Default.asp</a> Description: Trial Courts, or District Courts, can be divided into four categories, civil, criminal, juvenile and magistrate. Like the Superior Court, District Court sits in the county seat of each county. It may also sit in certain other cities and towns, specifically authorized by the General Assembly.  Civil cases such as divorce, custody, child support and cases involving less than \$10,000 are heard in District Court, along with criminal cases involving misdemeanors and infractions. The trial of a criminal case in District Court is always without a jury. The District Court also hears juvenile cases involving children under the age of 16 who are delinquent and children under the age of 18 who are undisciplined, dependent, neglected or abused. Magistrates (see magistrate section) accept guilty pleas for minor misdemeanors, accept guilty pleas for traffic violations and accept waivers of trial for worthless-check cases among other things. In civil cases, the magistrate is authorized to try small claims involving up to \$5,000 including landlord eviction cases.									

**TAX NOTICES:**

RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
NotPropAssmet	6.34.02	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=NC-DORNotProAssmtResp#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=NC-DORNotProAssmtResp#</a>	
Request to File	6.34.03		
RFTR	6.34.01	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=NC-RFTR#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=NC-RFTR#</a>	

<b>Jurisdiction Name:</b> North Dakota	
Type:	State
Abbreviation:	ND
StatutesName:	North Dakota Century Code (N
NumCounties:	53
AreaCodes:	701
IncomeTax?:	<input checked="" type="checkbox"/>
Country:	United States
DateJoinedCountry:	11/2/1889

**Jurisdiction General Information:****Jurisdiction Tax Information:**

1. Title 57 of NDCC covers Taxation.
2. Income tax is described in Chapter 57-38 available at:  
<http://www.state.nd.us/lr/cencode/t57c38.pdf>
3. NDCC 57-38-01 paragraph 10 defines "resident" as only natural persons domiciled in North Dakota AND any other person who has a permanent place of abode and spends more than 7 months within the state.
4. NDCC 57-38-01 paragraph 12 defines "taxable income" the same as in the Internal Revenue Code.
5. NDCC 57-38-01 paragraph 13 defines "taxpayer" as an individual, corporation, or fiduciary subject to the tax imposed by the title.
6. NDCC 57-38-01 paragraph 14 says that words used in Title 57-38 have the same meaning as that in the Internal Revenue Code.
7. NDCC 57-38-02 imposes the tax on net income minus exemptions that is received by every "resident individual".
8. NDCC 57-38-04 describes apportionment of earnings, and states that all earnings from within "this state" must be apportioned to the state.
9. NDCC 57-38-04 para. 2b exempts interstate commerce from earnings.
10. NDCC 57-38-05 exempts earnings of nonresidents.
11. NDCC 57-38-42 says that information returns must only be made in the case of "taxpayers". "Nontaxpayers" do not need any reporting.
12. NDCC 57-38-45 says that only "taxpayers" are subject to interest and penalties.
13. NDCC 57-38-47 says that a court may compel a "taxpayer" to file a return. "nontaxpayers" are not mentioned.
14. NDCC 57-38-59 says employers making payment of "wages" to "employees" must deduct and withhold.

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.nd.gov/">http://www.nd.gov/</a>
ConstitutionLink:	<a href="http://www.harbornet.com/rights/nodakota.txt">http://www.harbornet.com/rights/nodakota.txt</a>
StatutesLink:	<a href="http://www.legis.nd.gov/information/statutes/cent-code.html">http://www.legis.nd.gov/information/statutes/cent-code.html</a>
RegulationsLink:	<a href="http://www.legis.nd.gov/information/rules/admincode.html">http://www.legis.nd.gov/information/rules/admincode.html</a>
RegisterLink:	<a href="http://www.legis.nd.gov/information/rules/hearings.html">http://www.legis.nd.gov/information/rules/hearings.html</a>
CourtsLink:	<a href="http://www.findlaw.com/11stategov/nd/ndca.html">http://www.findlaw.com/11stategov/nd/ndca.html</a>
CourtCivilRulesLink:	<a href="http://www.court.state.nd.us/rules/civil/frameset.htm">http://www.court.state.nd.us/rules/civil/frameset.htm</a>
CourtCriminalRulesLink:	<a href="http://www.court.state.nd.us/rules/criminal/frameset.htm">http://www.court.state.nd.us/rules/criminal/frameset.htm</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.ndcourts.com/Rules/EVIDENCE/frameset.htm">http://www.ndcourts.com/Rules/EVIDENCE/frameset.htm</a>
UCCFilingsLink:	<a href="http://www.nd.gov/sos/businessserv/centralindex/index.html">http://www.nd.gov/sos/businessserv/centralindex/index.html</a>
AdminOfficeOfCourtsLink:	<a href="http://www.ndcourts.com/">http://www.ndcourts.com/</a>

**FRANCHISES:**

<b>Jurisdiction Name:</b>	<b>North Dakota</b>
TaxCodeTitle:	Chapter 57
TaxCodeLink:	<a href="http://www.legis.nd.gov/cencode/t57.html">http://www.legis.nd.gov/cencode/t57.html</a>
TaxRegTitle:	Titles 80 and 81
TaxRegsLink:	<a href="http://www.legis.nd.gov/information/acdata/html/Title81.html">http://www.legis.nd.gov/information/acdata/html/Title81.html</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	Form W-4
Tax-WithHldgExForm:	Form NDW-R (for residents of Minnesota and Montana)
Tax-MainReturnForms:	Form ND-1: Residents and Nonresidents
Tax-SubstW2Form:	
Tax-RevenueAgency:	Office of State Tax Commissioner (OSTC)
RevenueDeptLink:	<a href="http://www.nd.gov/tax/">http://www.nd.gov/tax/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 39
VehCodeLink:	<a href="http://www.state.nd.us/lr/cencode/t39.html">http://www.state.nd.us/lr/cencode/t39.html</a>
VehicleRegTitle:	Title 37
VehicleRegLink:	<a href="http://www.legis.nd.gov/information/acdata/html/Title52.html">http://www.legis.nd.gov/information/acdata/html/Title52.html</a>

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of North Dakota				
FullName:					
Address1:	State Capitol				
Address2:	600 E. Boulevard Ave., Dept. 125				
City:	Bismarck	State:	North Dakota	Zip:	58505
PhoneBusiness:	701 328-2210	PhoneFax:			
EmailAddr:	mailto:ndag@nd.gov				
WebSource:	<a href="http://www.ag.nd.gov/ContactUs.htm">http://www.ag.nd.gov/ContactUs.htm</a>				
DateLastUpdate:	3/25/2010 4:30:27 PM				

POCType:	Governor				
OrgName:	Governor of North Dakota				
FullName:					
Address1:	600 East Boulevard Avenue				
Address2:					
City:	Bismarck	State:	North Dakota	Zip:	58505
PhoneBusiness:	701-328-2200	PhoneFax:	701.328.2205		
EmailAddr:					
WebSource:	<a href="http://governor.nd.gov/">http://governor.nd.gov/</a>				
DateLastUpdate:	3/25/2010 4:29:04 PM				

**Jurisdiction Name: North Dakota**

POCType:	Secretary of State				
OrgName:	North Dakota Secretary of State				
FullName:					
Address1:	State of North Dakota				
Address2:	600 E Boulevard Ave Dept 108, 1st Floor				
City:	Bismarck	State:	North Dakota	Zip:	58505-0500
PhoneBusiness:	701-328-2900	PhoneFax:	701-328-2992		
EmailAddr:	mailto:sos@nd.gov				
WebSource:	<a href="http://www.nd.gov/sos/misc/contact-info.html">http://www.nd.gov/sos/misc/contact-info.html</a>				
DateLastUpdate:	3/24/2010 9:22:12 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article VI	<a href="http://www.legis.nd.gov/constitution/const.pdf#">http://www.legis.nd.gov/constitution/const.pdf#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 13	<a href="http://www.court.state.nd.us/rules/civil/frameset.htm#">http://www.court.state.nd.us/rules/civil/frameset.htm#</a>		4/1/2010
Court: Declaratory judgment act	Statute	N.D.C.C. § 23-23	<a href="http://www.legis.nd.gov/cencod/e/t32c23.pdf#">http://www.legis.nd.gov/cencod/e/t32c23.pdf#</a>		4/1/2010
Court: Default Judgment	Court Rule	Rule of Civil Procedure 55	<a href="http://www.court.state.nd.us/rules/civil/frameset.htm#">http://www.court.state.nd.us/rules/civil/frameset.htm#</a>		4/1/2010
Court: Disqualification of Judge	Court Rule	Rule of Civil Procedure 63	<a href="http://www.court.state.nd.us/rules/civil/frameset.htm#">http://www.court.state.nd.us/rules/civil/frameset.htm#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 8(d)	<a href="http://www.court.state.nd.us/rules/civil/frameset.htm#">http://www.court.state.nd.us/rules/civil/frameset.htm#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	N.D.C.C. § 14-14-03, § 14-14-04, § 14-14-15, § 28-20.1-03, subds. 2, 3	<a href="http://www.legis.nd.gov/cencod/e/t14.html#">http://www.legis.nd.gov/cencod/e/t14.html#</a>		4/2/2010
Court: Long arm statute	Statute	Rule of Civil Procedure 4 (2003)	<a href="http://www.ndcourts.com/rules/civil/frameset.htm#">http://www.ndcourts.com/rules/civil/frameset.htm#</a>		4/2/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure	<a href="http://www.court.state.nd.us/rules/civil/frameset.htm#">http://www.court.state.nd.us/rules/civil/frameset.htm#</a>		4/5/2010
Court: Rules of Evidence	Court Rule	Rules of Evidence	<a href="http://www.ndcourts.com/Rules/EVIDENCE/frameset.htm#">http://www.ndcourts.com/Rules/EVIDENCE/frameset.htm#</a>		4/5/2010
Crime: Bribe to Obtain Public Office	Statute	N.D.C.C. § 12.1-12-02	<a href="http://www.legis.nd.gov/cencod/e/t12-1c12.pdf#">http://www.legis.nd.gov/cencod/e/t12-1c12.pdf#</a>		8/5/2012
Crime: Coercion	Statute	N.D.C.C. § 12.1-17-06	<a href="http://www.legis.nd.gov/cencod/e/t12-1c17.pdf#">http://www.legis.nd.gov/cencod/e/t12-1c17.pdf#</a>		8/5/2012
Crime: Conspiracy	Statute	N.D.C.C. § 12.1-06-04	<a href="http://www.legis.nd.gov/cencod/e/t12-1c06.pdf#">http://www.legis.nd.gov/cencod/e/t12-1c06.pdf#</a>		8/5/2012
Crime: Harassment	Statute	N.D.C.C. § 12.1-17-07	<a href="http://www.legis.nd.gov/cencod/e/t12-1c17.pdf#">http://www.legis.nd.gov/cencod/e/t12-1c17.pdf#</a>		8/5/2012
Crime: Impersonating Public Officer	Statute	N.D.C.C. § 12.1-13-04	<a href="http://www.legis.nd.gov/cencod/e/t121.html#">http://www.legis.nd.gov/cencod/e/t121.html#</a>		4/1/2010
Crime: Misprision or Compounding	Statute	N.D.C.C. § 12.1-12-03, 12.1-11-06	<a href="http://www.legis.nd.gov/cencod/e/t12-1c12.pdf#">http://www.legis.nd.gov/cencod/e/t12-1c12.pdf#</a>		8/5/2012
Crime: Obstruction of Justice	Statute	N.D.C.C. § 12.1-08-03	<a href="http://www.legis.nd.gov/cencod/e/t12-1c08.pdf#">http://www.legis.nd.gov/cencod/e/t12-1c08.pdf#</a>		8/5/2012

<b>Jurisdiction Name: North Dakota</b>					
Crime: Oppression Under the Color of Law	Statute	N.D.C.C. § 12.1-14-01	<a href="http://www.legis.nd.gov/cencod/e/t12-1c14.pdf#">http://www.legis.nd.gov/cencod/e/t12-1c14.pdf#</a>		8/5/2012
Crime: Perjury	Statute	N.D.C.C. § 12.1-11	<a href="http://www.legis.nd.gov/cencod/e/t121.html#">http://www.legis.nd.gov/cencod/e/t121.html#</a>		4/1/2010
Crime: Racketeering	Statute	N.D.C.C. § 12.1-06.1	<a href="http://www.legis.nd.gov/cencod/e/t12-1c06-1.pdf#">http://www.legis.nd.gov/cencod/e/t12-1c06-1.pdf#</a>		8/5/2012
Crime: Slavery or Human Trafficking	Constitution	Const. Article I, Section 6; N.D.C.C. § 12.40-01	<a href="http://www.legis.nd.gov/constitution/const.pdf#">http://www.legis.nd.gov/constitution/const.pdf#</a>		8/5/2012
Crime: Tampering with a Witness	Statute	N.D.C.C. § 12.1-09-01	<a href="http://www.legis.nd.gov/cencod/e/t12-1c09.pdf#">http://www.legis.nd.gov/cencod/e/t12-1c09.pdf#</a>		8/5/2012
Crime: Tampering with Public Records	Statute	N.D.C.C. § 12.1-11-05	<a href="http://www.legis.nd.gov/cencod/e/t12-1c11.pdf#">http://www.legis.nd.gov/cencod/e/t12-1c11.pdf#</a>		8/5/2012
Crime: Terrorism	Statute	N.D.C.C. § 12.1-17-04	<a href="http://www.legis.nd.gov/cencod/e/t12-1c17.pdf#">http://www.legis.nd.gov/cencod/e/t12-1c17.pdf#</a>		8/5/2012
Crime: Theft by Deception	Statute	N.D.C.C. § 12.1-23-02	<a href="http://www.legis.nd.gov/cencod/e/t12-1c23.pdf#">http://www.legis.nd.gov/cencod/e/t12-1c23.pdf#</a>		8/5/2012
Crime: Theft of Services	Statute	N.D.C.C. § 12.1-23-03	<a href="http://www.legis.nd.gov/cencod/e/t12-1c23.pdf#">http://www.legis.nd.gov/cencod/e/t12-1c23.pdf#</a>		8/5/2012
Criminal Defense: Use of Force in Defense of Person	Statute	N.D.C.C. § 12.1-05-03	<a href="http://www.legis.nd.gov/cencod/e/t12-1c05.pdf#">http://www.legis.nd.gov/cencod/e/t12-1c05.pdf#</a>		8/5/2012
Criminal Defense: Use of Force in Defense of Premises	Statute	N.D.C.C. § 12.1-05-06	<a href="http://www.legis.nd.gov/cencod/e/t12-1c05.pdf#">http://www.legis.nd.gov/cencod/e/t12-1c05.pdf#</a>		8/5/2012
Franchises: Tax code	Statute	N.D.C.C. Chapter 57	<a href="http://www.legis.nd.gov/cencod/e/t57.html#">http://www.legis.nd.gov/cencod/e/t57.html#</a>		4/2/2010
Franchises: Vehicle Code	Statute	N.D.C.C. Title 39	<a href="http://www.legis.nd.gov/cencod/e/t39.html#">http://www.legis.nd.gov/cencod/e/t39.html#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	N.D.C.C. Sect. 28-32-02	<a href="http://www.legis.nd.gov/cencod/e/t28c32.pdf#">http://www.legis.nd.gov/cencod/e/t28c32.pdf#</a>		8/5/2012
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://www.legis.nd.gov/constitution/const.pdf#">http://www.legis.nd.gov/constitution/const.pdf#</a>		4/1/2010
Rights: Eminent domain	Constitution	Const. Article I, Section 16	<a href="http://www.legis.nd.gov/constitution/const.pdf#">http://www.legis.nd.gov/constitution/const.pdf#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article I, Section 1	<a href="http://www.legis.nd.gov/constitution/const.pdf#">http://www.legis.nd.gov/constitution/const.pdf#</a>		4/1/2010
Rights: Inalienable	Constitution	Const. Article I, Section 1	<a href="http://www.legis.nd.gov/constitution/const.pdf#">http://www.legis.nd.gov/constitution/const.pdf#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article I, Section 1	<a href="http://www.legis.nd.gov/constitution/const.pdf#">http://www.legis.nd.gov/constitution/const.pdf#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

#### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Dakota Reports	1867	1889	Dakota	Supreme Court of Dakota
North Dakota Reports	1890	1953	N.D.	Supreme Court
North Western Reporter	1867	1889	N.W.	Supreme Court of Dakota
North Western Reporter	1890		N.W., N.W.2d	Supreme Court
North Western Reporter	1987		N.W.2d	Court of Appeals of North Dakota

#### COURTS:



Jurisdiction Name: North Dakota								
CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
County Courts								N.D.C.C. Title 27, Ch. 27-07 to 27-08
CourtLink:								
Description:								
County Justice Court								N.D.C.C. Title 33
CourtLink:								
Description:								
Court of Appeals								N.D.C.C. Title 27, Ch. 27-02.1
CourtLink:								
Description:								
District Courts					53	7		N.D.C.C. Title 27, Ch. 27-05
CourtLink: <a href="http://www.ndcourts.com/Court/Districts/Districts.htm">http://www.ndcourts.com/Court/Districts/Districts.htm</a>								
Description:								
Family Courts								N.D.C.C. Title 27, Ch. 27-05.1
CourtLink:								
Description:								
Municipal Courts								
CourtLink: <a href="http://www.ndcourts.com/Court/municipal.htm">http://www.ndcourts.com/Court/municipal.htm</a>								
Description:								
Supreme Court			5		1			N.D.C.C. Title 27, Ch. 27-02
CourtLink: <a href="http://www.ndcourts.com/court/court.htm">http://www.ndcourts.com/court/court.htm</a>								
Description:								

**TAX NOTICES:**

RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
Request for Return	6.35.01	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=ND-ReqForRtn1#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=ND-ReqForRtn1#</a>	

<b>Jurisdiction Name:</b>		Ohio	
Type:	State	IncomeTax?:	<input checked="" type="checkbox"/>
Abbreviation:	OH	Country:	United States
StatutesName:	Ohio Revised Code (O.R.C.)	DateJoinedCountry:	3/1/1803
NumCounties:	88		
AreaCodes:	216 234 330 419 440 513 614 740 937		

**Jurisdiction General Information:****Jurisdiction Tax Information:**

1. ORC 5747.01 says that the definitions appearing in Title LVII of the ORC are the same as those found in the Internal Revenue Code.
2. ORC 5747.01(S) defines "taxable income" as the same as federal taxable income in the Internal Revenue Code.
3. ORC 5747.01(A) defines "adjusted gross income" as same as federal adjusted gross income defined and used in the Internal Revenue Code.
4. ORC 5747.25(A) allows an individual to elect to be treated as a nonresident taxpayer.

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://ohio.gov/">http://ohio.gov/</a>
ConstitutionLink:	<a href="http://www.legislature.state.oh.us/constitution.cfm">http://www.legislature.state.oh.us/constitution.cfm</a>
StatutesLink:	<a href="http://codes.ohio.gov/orc">http://codes.ohio.gov/orc</a>
RegulationsLink:	<a href="http://codes.ohio.gov/oac">http://codes.ohio.gov/oac</a>
RegisterLink:	
CourtsLink:	<a href="http://www.findlaw.com/11stategov/oh/ohca.html">http://www.findlaw.com/11stategov/oh/ohca.html</a>
CourtCivilRulesLink:	<a href="http://www.supremecourt.ohio.gov/LegalResources/Rules/civil/CivilProcedure.pdf">http://www.supremecourt.ohio.gov/LegalResources/Rules/civil/CivilProcedure.pdf</a>
CourtCriminalRulesLink:	<a href="http://www.supremecourt.ohio.gov/LegalResources/Rules/criminal/CriminalProcedure.pdf">http://www.supremecourt.ohio.gov/LegalResources/Rules/criminal/CriminalProcedure.pdf</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.supremecourt.ohio.gov/LegalResources/Rules/evidence/evidence.pdf">http://www.supremecourt.ohio.gov/LegalResources/Rules/evidence/evidence.pdf</a>
UCCFilingsLink:	<a href="http://www.sos.state.oh.us/sos/ucc/UCC.aspx?Section=108">http://www.sos.state.oh.us/sos/ucc/UCC.aspx?Section=108</a>
AdminOfficeOfCourtsLink:	<a href="http://www.supremecourt.ohio.gov/">http://www.supremecourt.ohio.gov/</a>

**FRANCHISES:**

<b>Jurisdiction Name:</b>	<b>Ohio</b>
TaxCodeTitle:	Title LVII
TaxCodeLink:	<a href="http://codes.ohio.gov/orc/57">http://codes.ohio.gov/orc/57</a>
TaxRegTitle:	5707, 5717
TaxRegsLink:	<a href="http://codes.ohio.gov/oac/5703">http://codes.ohio.gov/oac/5703</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	Form IT-4
Tax-WithHldgExForm:	None. Use IT-4
Tax-MainReturnForms:	Form IT-1040: Residents
Tax-SubstW2Form:	
Tax-RevenueAgency:	Ohio Department of Taxation (ODOT)
RevenueDeptLink:	<a href="http://tax.ohio.gov/">http://tax.ohio.gov/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 45
VehCodeLink:	<a href="http://onlinedocs.andersonpublishing.com/revisedcode/">http://onlinedocs.andersonpublishing.com/revisedcode/</a>
VehicleRegTitle:	4501:1
VehicleRegLink:	<a href="http://codes.ohio.gov/oac/4501%3A1">http://codes.ohio.gov/oac/4501%3A1</a>

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of Ohio				
FullName:					
Address1:	30 E. Broad St., 17th Floor				
Address2:					
City:	Columbus	State:	Ohio	Zip:	43215
PhoneBusiness:	(800) 282-0515	PhoneFax:			
EmailAddr:	<a href="http://www.ohioattorneygeneral.gov/Contact">http://www.ohioattorneygeneral.gov/Contact</a>				
WebSource:	<a href="http://www.ohioattorneygeneral.gov/Contact">http://www.ohioattorneygeneral.gov/Contact</a>				
DateLastUpdate:	3/25/2010 4:33:54 PM				

POCType:	Governor				
OrgName:	Governor of Ohio				
FullName:					
Address1:	Riffe Center, 30th Floor; 77 South High Street				
Address2:					
City:	Columbus	State:	Ohio	Zip:	43215-6108
PhoneBusiness:	(614) 466-3555	PhoneFax:	(614) 466-9354		
EmailAddr:	<a href="http://www.governor.ohio.gov/LinkClick.aspx?link=150&amp;tabid=153">http://www.governor.ohio.gov/LinkClick.aspx?link=150&amp;tabid=153</a>				
WebSource:	<a href="http://www.governor.ohio.gov/Contact.aspx">http://www.governor.ohio.gov/Contact.aspx</a>				
DateLastUpdate:	3/25/2010 4:31:55 PM				

<b>Jurisdiction Name:</b>	<b>Ohio</b>				
POCType:	Secretary of State				
OrgName:	Ohio Secretary of State				
FullName:					
Address1:	180 East Broad Street				
Address2:					
City:	Columbus	State:	Ohio	Zip:	43215
PhoneBusiness:	(614)-466-2655	PhoneFax:			
EmailAddr:					
WebSource:	<a href="http://www.sos.state.oh.us/SOS/(X(1)A(TEeaZ2UCywEkAAAAOTRhZTJmNTgtYTBjYS00MjUwLW">http://www.sos.state.oh.us/SOS/(X(1)A(TEeaZ2UCywEkAAAAOTRhZTJmNTgtYTBjYS00MjUwLW</a>				
DateLastUpdate:	3/24/2010 9:25:20 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article 4	<a href="http://www.legislature.state.oh.us/constitution.cfm#">http://www.legislature.state.oh.us/constitution.cfm#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 13	<a href="http://www.supremecourt.ohio.gov/LegalResources/Rules/civil/CivilProcedure.pdf#">http://www.supremecourt.ohio.gov/LegalResources/Rules/civil/CivilProcedure.pdf#</a>		4/1/2010
Court: Declaratory judgment act	Statute	O.R.C. Chapter 2721	<a href="http://codes.ohio.gov/orc/2721#">http://codes.ohio.gov/orc/2721#</a>		4/1/2010
Court: Default Judgment	Court Rule	Rule of Civil Procedure 55	<a href="http://www.supremecourt.ohio.gov/LegalResources/Rules/civil/CivilProcedure.pdf#">http://www.supremecourt.ohio.gov/LegalResources/Rules/civil/CivilProcedure.pdf#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 8(D)	<a href="http://www.supremecourt.ohio.gov/LegalResources/Rules/civil/CivilProcedure.pdf#">http://www.supremecourt.ohio.gov/LegalResources/Rules/civil/CivilProcedure.pdf#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	O.R.C. §§ 2329.021 through 2329.027 On March 2, 2004	<a href="http://codes.ohio.gov/orc/2329#">http://codes.ohio.gov/orc/2329#</a>		4/2/2010
Court: Long arm statute	Statute	O.R.C. § 2307.382 (2003)	<a href="http://codes.ohio.gov/orc/2307#">http://codes.ohio.gov/orc/2307#</a>		4/2/2010
Court: Mandamus action	Statute	O.R.C. Chapter 2731	<a href="http://codes.ohio.gov/orc/2731#">http://codes.ohio.gov/orc/2731#</a>		4/1/2010
Court: Rules of Civil Procedure	Statute	Rules of Civil Procedure	<a href="http://www.supremecourt.ohio.gov/LegalResources/Rules/civil/CivilProcedure.pdf#">http://www.supremecourt.ohio.gov/LegalResources/Rules/civil/CivilProcedure.pdf#</a>		4/5/2010
Court: Rules of Evidence	Court Rule	Rules of Evidence	<a href="http://www.supremecourt.ohio.gov/LegalResources/Rules/evidence/evidence.pdf#">http://www.supremecourt.ohio.gov/LegalResources/Rules/evidence/evidence.pdf#</a>		4/5/2010
Crime: Coercion	Statute	O.R.C. § 2921.03, 2905.12	<a href="http://codes.ohio.gov/orc/2921#">http://codes.ohio.gov/orc/2921#</a>		8/5/2012
Crime: Conspiracy	Statute	O.R.C. § 2923.03	<a href="http://codes.ohio.gov/orc/2923#">http://codes.ohio.gov/orc/2923#</a>		8/5/2012
Crime: Extortion	Statute	O.R.C. § 2913.02(A)(5); 2905.11	<a href="http://codes.ohio.gov/orc/2913#">http://codes.ohio.gov/orc/2913#</a>		8/5/2012
Crime: Harassment	Statute	O.R.C. § 2917.21	<a href="http://codes.ohio.gov/orc/2917#">http://codes.ohio.gov/orc/2917#</a>		8/5/2012
Crime: Identity Theft	Statute	O.R.C. § 2913.49	<a href="http://codes.ohio.gov/orc/2913#">http://codes.ohio.gov/orc/2913#</a>		8/5/2012
Crime: Impersonating Public Officer	Statute	O.R.C. § 2913.44	<a href="http://codes.ohio.gov/orc/2913#">http://codes.ohio.gov/orc/2913#</a>		9/16/2010

Jurisdiction Name:		Ohio			
Crime: Misprision or Compounding	Statute	O.R.C. § 2921.21	<a href="http://codes.ohio.gov/orc/2921#">http://codes.ohio.gov/orc/2921#</a>		8/5/2012
Crime: Obstruction of Justice	Statute	O.R.C. § 2921.32	<a href="http://codes.ohio.gov/orc/2921#">http://codes.ohio.gov/orc/2921#</a>		8/5/2012
Crime: Perjury	Statute	O.R.C. § 2921.11	<a href="http://codes.ohio.gov/orc/2921.11#">http://codes.ohio.gov/orc/2921.11#</a>		4/1/2010
Crime: Receiving Stolen Property	Statute	O.R.C. § 2913.51	<a href="http://codes.ohio.gov/orc/2913#">http://codes.ohio.gov/orc/2913#</a>		8/5/2012
Crime: Refusal to Provide Identification	Statute	O.R.C. § 2921.29	<a href="http://codes.ohio.gov/orc/2921#">http://codes.ohio.gov/orc/2921#</a>		8/5/2012
Crime: Simulating Legal Process	Statute	O.R.C. § 2921.52	<a href="http://codes.ohio.gov/orc/2921#">http://codes.ohio.gov/orc/2921#</a>		8/5/2012
Crime: Slavery or Human Trafficking	Constitution	Const. Article 1, Section 06	<a href="http://www.legislature.state.oh.us/constitution.cfm?Part=1&amp;Section=02#">http://www.legislature.state.oh.us/constitution.cfm?Part=1&amp;Section=02#</a>		4/1/2010
Crime: Tampering with a Witness	Statute	O.R.C. § 2921.04	<a href="http://codes.ohio.gov/orc/2921#">http://codes.ohio.gov/orc/2921#</a>		8/5/2012
Crime: Tampering with Public Records	Statute	O.R.C. § 2913.42	<a href="http://codes.ohio.gov/orc/2913#">http://codes.ohio.gov/orc/2913#</a>		8/5/2012
Crime: Theft by Deception	Statute	O.R.C. § 2913.02(A)(3)	<a href="http://codes.ohio.gov/orc/2913#">http://codes.ohio.gov/orc/2913#</a>		8/5/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article 2, Section 04 (legislature); Const. Article 4, Section 06, Para. (B)	<a href="http://www.legislature.state.oh.us/constitution.cfm?Part=2#">http://www.legislature.state.oh.us/constitution.cfm?Part=2#</a>		4/1/2010
Franchises: Tax code	Statute	O.R.C. Title LVII	<a href="http://codes.ohio.gov/orc/57#">http://codes.ohio.gov/orc/57#</a>		4/2/2010
Franchises: Vehicle Code	Statute	O.R.C. Title XLV	<a href="http://codes.ohio.gov/orc/45#">http://codes.ohio.gov/orc/45#</a>		4/2/2010
Government: Administrative Proc. Act	Statute	O.R.C. Chapt. 119	<a href="http://codes.ohio.gov/orc/119#">http://codes.ohio.gov/orc/119#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://www.legislature.state.oh.us/constitution.cfm#">http://www.legislature.state.oh.us/constitution.cfm#</a>		4/1/2010
Rights: Eminent domain	Constitution	Const. Article 1, Section 19	<a href="http://www.legislature.state.oh.us/constitution.cfm?Part=1&amp;Section=19#">http://www.legislature.state.oh.us/constitution.cfm?Part=1&amp;Section=19#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article 1, Section 02	<a href="http://www.legislature.state.oh.us/constitution.cfm?Part=1&amp;Section=02#">http://www.legislature.state.oh.us/constitution.cfm?Part=1&amp;Section=02#</a>		4/1/2010
Rights: Inalienable	Constitution	Const. Article 1, Section 01	<a href="http://www.legislature.state.oh.us/constitution.cfm?Part=1#">http://www.legislature.state.oh.us/constitution.cfm?Part=1#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article 1, Section 02	<a href="http://www.legislature.state.oh.us/constitution.cfm?Part=1&amp;Section=02#">http://www.legislature.state.oh.us/constitution.cfm?Part=1&amp;Section=02#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
North Eastern Reporter	1885		N.E., N.E.2d	Supreme Court
North Eastern Reporter	1925		N.E., N.E.2d	Court of Appeals
Ohio Appellate Reports	1913		Ohio App., Ohio App.2d, Ohio App.3d	Court of Appeals
Ohio Bar Reports	1982	1986	Ohio B.	Other law courts
Ohio Circuit Court Decisions	1901	1923	e.g., 13-23 Ohio C.C. Dec.	Other law courts
Ohio Circuit Court Reports	1885	1901	Ohio C.C.	Other law courts
Ohio Circuit Court Reports, New Series	1901	1922	Ohio C.C. (n.s.)	Other law courts
Ohio Circuit Decisions	1885	1901	Ohio Cir.Dec.	Other law courts

<b>Jurisdiction Name: Ohio</b>				
Ohio Decisions	1894	1920	Ohio Dec.	Other law courts
Ohio Decisions, Reprint	1840	1873	Ohio Dec. Reprint	Other law courts
Ohio Law Abstracts	1922	1964	Ohio Law Abs.	Other law courts
Ohio Miscellaneous	1962		Ohio Misc., Ohio Misc.2d	Other law courts
Ohio Nisi Prius Reports	1894	1934	Ohio N.P., Ohio N.P. (n.s.)	Other law courts
Ohio Opinions	1934	1982	Ohio Op., Ohio Op.2d, Ohio Op.3d	Other law courts
Ohio Reports	1821	1851	Ohio	Supreme Court
Ohio State Reports	1852		Ohio St., Ohio St.2d, Ohio St.3d	Supreme Court
Unreported Ohio Appellate Cases (Anderson)	1990		Ohio App. Unrep.	Other law courts

**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
County Court								O.R.C. Title 19
CourtLink: <a href="http://codes.ohio.gov/orc/19">http://codes.ohio.gov/orc/19</a>								
Description:								
Court of Appeals			68	6 yr	12			O.R.C. Title 25, Ch. 2501
CourtLink: <a href="http://www.supremecourt.ohio.gov/JudSystem/districtCourts/default.asp">http://www.supremecourt.ohio.gov/JudSystem/districtCourts/default.asp</a>								
Description:								
Court of Claims								
CourtLink: <a href="http://www.cco.state.oh.us/">http://www.cco.state.oh.us/</a>								
Description:								
Courts of Common Pleas					88	88		O.R.C. Title 23
CourtLink: <a href="http://www.supremecourt.ohio.gov/JudSystem/trialCourts/default.asp">http://www.supremecourt.ohio.gov/JudSystem/trialCourts/default.asp</a>								
Description:								
Courts of Record								O.R.C. Title 27, Ch. 2701
CourtLink: <a href="http://codes.ohio.gov/orc/2701">http://codes.ohio.gov/orc/2701</a>								
Description:								
Juvenile Court								O.R.C. Title 21, Ch. 2151-2153
CourtLink:								
Description:								
Mayor's Courts								O.R.C. Title 19, Ch. 1905
CourtLink:								
Description:								
Municipal								O.R.C. Title 19, Ch. 1901
CourtLink: <a href="http://www.supremecourt.ohio.gov/JudSystem/trialCourts/default.asp">http://www.supremecourt.ohio.gov/JudSystem/trialCourts/default.asp</a>								
Description:								

<b>Jurisdiction Name:</b>		<b>Ohio</b>					
Probate Court							O.R.C. Title 21
CourtLink:		<a href="http://codes.ohio.gov/orc/21">http://codes.ohio.gov/orc/21</a>					
Description:							
Supreme Court			7		1		O.R.C. Title 25, Ch. 2503
CourtLink:		<a href="http://www.supremecourt.ohio.gov/">http://www.supremecourt.ohio.gov/</a>					
Description:							

**TAX NOTICES:**

RpnrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
CERT-AG-1	6.36.01		
CRT-AG-13	6.36.02		
ITAS0006	6.36.03	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=OH-ITAS0006#">#http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=OH-ITAS0006#</a>	
LTR902-1	6.36.04		
LTR903-1	6.36.05		

<b>Jurisdiction Name:</b>		<b>Oklahoma</b>	
Type:	State	IncomeTax?:	<input checked="" type="checkbox"/>
Abbreviation:	OK	Country:	United States
StatutesName:	Oklahoma Statutes Citationize	DateJoinedCountry:	11/16/1907
NumCounties:	77		
AreaCodes:	405 - 580 - 918		

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.ok.gov/">http://www.ok.gov/</a>
ConstitutionLink:	<a href="http://oklegal.onenet.net/okcon/index.html">http://oklegal.onenet.net/okcon/index.html</a>
StatutesLink:	<a href="http://www.oscn.net/applications/oscn/index.asp?ftdb=STOKST&amp;level=1">http://www.oscn.net/applications/oscn/index.asp?ftdb=STOKST&amp;level=1</a>
RegulationsLink:	<a href="http://www.sos.state.ok.us/oar/oar_welcome.htm">http://www.sos.state.ok.us/oar/oar_welcome.htm</a>
RegisterLink:	<a href="http://www.sos.state.ok.us/oar/oar_welcome.htm">http://www.sos.state.ok.us/oar/oar_welcome.htm</a>
CourtsLink:	<a href="http://www.findlaw.com/11stategov/ok/okca.html">http://www.findlaw.com/11stategov/ok/okca.html</a>
CourtCivilRulesLink:	<a href="http://www.oscn.net/applications/oscn/Index.asp?ftdb=STOKST12&amp;level=1">http://www.oscn.net/applications/oscn/Index.asp?ftdb=STOKST12&amp;level=1</a>
CourtCriminalRulesLink:	<a href="http://www.oscn.net/applications/oscn/Index.asp?ftdb=STOKST22&amp;level=1">http://www.oscn.net/applications/oscn/Index.asp?ftdb=STOKST22&amp;level=1</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.dougloudenback.com/law/EvidenceRules.pdf">http://www.dougloudenback.com/law/EvidenceRules.pdf</a>
UCCFilingsLink:	<a href="http://www.sos.state.ok.us/business/business_filing.htm">http://www.sos.state.ok.us/business/business_filing.htm</a>
AdminOfficeOfCourtsLink:	<a href="http://www.oscn.net/">http://www.oscn.net/</a>

**FRANCHISES:**

TaxCodeTitle:	Title 68
TaxCodeLink:	<a href="http://oklegal.onenet.net/statutes.basic.html">http://oklegal.onenet.net/statutes.basic.html</a>
TaxRegTitle:	
TaxRegsLink:	<a href="http://www.sos.state.ok.us/oar/oar_welcome.htm">http://www.sos.state.ok.us/oar/oar_welcome.htm</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	Oklahoma Tax Commission
RevenueDeptLink:	<a href="http://www.oktax.state.ok.us/">http://www.oktax.state.ok.us/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 47
VehCodeLink:	<a href="http://www.oscn.net/applications/oscn/index.asp?ftdb=STOKST47&amp;level=1">http://www.oscn.net/applications/oscn/index.asp?ftdb=STOKST47&amp;level=1</a>
VehicleRegTitle:	
VehicleRegLink:	



**Jurisdiction Name: Oklahoma**For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of Oklahoma				
FullName:					
Address1:	313 NE 21st Street				
Address2:					
City:	Oklahoma City	State:	Oklahoma	Zip:	73105
PhoneBusiness:	405.521.3921	PhoneFax:			
EmailAddr:					
WebSource:	<a href="http://www.oag.state.ok.us/">http://www.oag.state.ok.us/</a>				
DateLastUpdate:	3/25/2010 4:38:08 PM				

POCType:	Governor				
OrgName:	Governor of Oklahoma				
FullName:					
Address1:	State Capitol Building				
Address2:	2300 N. Lincoln Blvd., Room 212				
City:	Oklahoma City	State:	Oklahoma	Zip:	73105
PhoneBusiness:	(405) 521-2342	PhoneFax:	(405) 521-3353		
EmailAddr:					
WebSource:	<a href="http://www.gov.ok.gov/contact.php">http://www.gov.ok.gov/contact.php</a>				
DateLastUpdate:	3/25/2010 4:36:07 PM				

POCType:	Secretary of State				
OrgName:	Oklahoma Secretary of State				
FullName:					
Address1:	2300 N. Lincoln Boulevard, Ste. 101				
Address2:					
City:	Oklahoma City	State:	Oklahoma	Zip:	73105-4897
PhoneBusiness:	(405) 521-3912	PhoneFax:	(405) 521-3771		
EmailAddr:					
WebSource:	<a href="http://www.sos.state.ok.us/general/general_home.htm">http://www.sos.state.ok.us/general/general_home.htm</a>				
DateLastUpdate:	3/24/2010 9:27:13 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article VII	<a href="http://oklegal.onenet.net/okcon/index.html#">http://oklegal.onenet.net/okcon/index.html#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	12 O.S. § 2013	<a href="http://www.oscn.net/application/s/oscn/deliverdocument.asp?id=94874&amp;hits=#">http://www.oscn.net/application/s/oscn/deliverdocument.asp?id=94874&amp;hits=#</a>		8/5/2012
Court: Declaratory judgment act	Statute	Title 12, Chapter 34	<a href="http://www.oscn.net/application/s/oscn/Index.asp?fdb=STOKST12&amp;level=1#">http://www.oscn.net/application/s/oscn/Index.asp?fdb=STOKST12&amp;level=1#</a>		3/30/2010

Jurisdiction Name:		Oklahoma			
Court: Default Judgment	Court Rule	12 O.S., Appendix, Rules of the District Courts of Oklahoma, Rule 10	<a href="http://www.oscn.net/application/s/oscn/deliverdocument.asp?id=93626&amp;hits=#">#http://www.oscn.net/application/s/oscn/deliverdocument.asp?id=93626&amp;hits=#</a>		3/30/2010
Court: Disqualification of Judge	Court Rule	O.S. Title 12, Rule 15	<a href="http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=93631">#http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=93631#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Statute	12 O.S. § 2008(D)	<a href="http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=94869">#http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=94869#</a>		8/5/2012
Court: Foreign Judgment Act	Statute	12 O.S. § 719 et seq.	<a href="http://www.oscn.net/application/s/oscn/Index.asp?ftdb=STOKST12&amp;level=1">#http://www.oscn.net/application/s/oscn/Index.asp?ftdb=STOKST12&amp;level=1#</a>		8/5/2012
Court: Long arm statute	Statute	12 O.S. § 2004 (2002)	<a href="http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=94862">#http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=94862#</a>		4/6/2010
Court: Mandamus action	Statute	Oklahoma Statutes, Title 12, Chapter 26	<a href="http://www.oscn.net/application/s/oscn/Index.asp?ftdb=STOKST12&amp;level=1">#http://www.oscn.net/application/s/oscn/Index.asp?ftdb=STOKST12&amp;level=1#</a>		4/5/2010
Court: Rules of Civil Procedure	Statute	O.S. Title 12	<a href="http://www.supremecourt.ohio.gov/LegalResources/Rules/civil/CivilProcedure.pdf#">#http://www.supremecourt.ohio.gov/LegalResources/Rules/civil/CivilProcedure.pdf#</a>		4/5/2010
Court: Rules of Evidence	Statute	Evidence Code	<a href="http://www.dougloudenback.com/law/EvidenceRules.pdf#">#http://www.dougloudenback.com/law/EvidenceRules.pdf#</a>		4/1/2010
Crime: Bribe to Obtain Public Office	Statute	21 O.S. § 273	<a href="http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=69075">#http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=69075#</a>		8/5/2012
Crime: Bribing a Juror	Statute	12 O.S. § 383	<a href="http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=69136">#http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=69136#</a>		8/5/2012
Crime: Conspiracy	Statute	21 O.S. § 421	<a href="http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=69152">#http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=69152#</a>		8/5/2012
Crime: Dereliction of Duty	Statute	21 O.S. § 348	<a href="http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=69111">#http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=69111#</a>		8/5/2012
Crime: Extortion	Statute	21 O.S. § 1483	<a href="http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=69903">#http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=69903#</a>		8/5/2012
Crime: False Claim Against State	Statute	21 O.S. § 358	<a href="http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=69121">#http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=69121#</a>		8/5/2012
Crime: Identity Theft	Statute	21 O.S. § 1533.1	<a href="http://www.oscn.net/application/s/oscn/Index.asp?ftdb=STOKST21&amp;level=1">#http://www.oscn.net/application/s/oscn/Index.asp?ftdb=STOKST21&amp;level=1#</a>		8/5/2012
Crime: Impersonating Public Officer	Statute	21 O.S. § 1533	<a href="http://www.oscn.net/application/s/oscn/deliverdocument.asp?id=69935&amp;hits=#">#http://www.oscn.net/application/s/oscn/deliverdocument.asp?id=69935&amp;hits=#</a>		8/5/2012
Crime: Misprision or Compounding	Statute	21 O.S. § 270, 543, 580	<a href="http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=69072">#http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=69072#</a>		8/5/2012
Crime: Oppression Under the Color of Law	Statute	21 O.S. § 1484	<a href="http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=69904">#http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=69904#</a>		8/5/2012
Crime: Perjury	Statute	21 O.S. § 500	<a href="http://www.oscn.net/applications/oscn/DeliverDocument.asp?CiteID=69197#http://www.oscn.net/applications/oscn/DeliverDocument.asp?CiteID=69197#">#http://www.oscn.net/applications/oscn/DeliverDocument.asp?CiteID=69197#http://www.oscn.net/applications/oscn/DeliverDocument.asp?CiteID=69197#</a>		8/5/2012
Crime: Perjury, Subornation of	Statute	21 O.S. § 456, 504	<a href="http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=69174">#http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=69174#</a>		8/5/2012
Crime: Tampering with a Witness	Statute	21 O.S. § 455	<a href="http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=69173">#http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=69173#</a>		8/5/2012
Crime: Terrorism	Statute	12 O.S. § 1268.2	<a href="http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=391454">#http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CiteID=391454#</a>		8/5/2012

Jurisdiction Name:		Oklahoma			
Crime: Theft by Deception	Statute	21 O.S. § 1705	<a href="http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CitID=70063#">http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CitID=70063#</a>		8/5/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article II, Section 12;Const. Article V, Section 18 (legislature)	<a href="http://oklegal.onenet.net/okcon/II-12.html#">http://oklegal.onenet.net/okcon/II-12.html#</a>		4/1/2010
Franchises: No Titles of Nobility	Constitution	Const. Article II, Section 32	<a href="http://oklegal.onenet.net/okcon/II-32.html#">http://oklegal.onenet.net/okcon/II-32.html#</a>		4/1/2010
Franchises: Tax code	Statute	O.S. Title 68	<a href="http://www.oscn.net/application/s/oscn/index.asp?ftdb=STOKST&amp;level=1#">http://www.oscn.net/application/s/oscn/index.asp?ftdb=STOKST&amp;level=1#</a>		4/6/2010
Franchises: Vehicle Code	Statute	O.S. Title 47	<a href="http://www.oscn.net/application/s/oscn/index.asp?ftdb=STOKST&amp;level=1#">http://www.oscn.net/application/s/oscn/index.asp?ftdb=STOKST&amp;level=1#</a>		4/6/2010
Government: Administrative Proc. Act	Statute	75 O.S., Sections 250 et seq.	<a href="http://www.oscn.net/application/s/oscn/Index.asp?ftdb=STOKST75&amp;level=1#">http://www.oscn.net/application/s/oscn/Index.asp?ftdb=STOKST75&amp;level=1#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article II	<a href="http://oklegal.onenet.net/okcon/II.html#">http://oklegal.onenet.net/okcon/II.html#</a>		4/1/2010
Rights: Eminent domain	Constitution	Const. Article II, Section 24	<a href="http://oklegal.onenet.net/okcon/II-24.html#">http://oklegal.onenet.net/okcon/II-24.html#</a>	All persons have inherent rights, and therefore are equal	4/1/2010
Rights: Equal Protection	Constitution	Const. Art. 2, Sect. 2	<a href="http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CitID=84809#">http://www.oscn.net/application/s/oscn/DeliverDocument.asp?CitID=84809#</a>		4/6/2010
Rights: People are Sovereigns	Constitution	Const. Article II, Section 1	<a href="http://oklegal.onenet.net/okcon/II-1.html#">http://oklegal.onenet.net/okcon/II-1.html#</a>		4/1/2010
Rights: Trial by Jury	Statute	Const. Art. II, Section 19	<a href="http://oklegal.onenet.net/okcon/II-19.html#">http://oklegal.onenet.net/okcon/II-19.html#</a>		4/6/2010
Uniform Commercial Code (UCC)	Statute	O.S. Title 12A	<a href="http://www.oscn.net/application/s/oscn/Index.asp?ftdb=STOKSTA2&amp;level=1#">http://www.oscn.net/application/s/oscn/Index.asp?ftdb=STOKSTA2&amp;level=1#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

#### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Indian Territory Reports	1896	1907	Indian Terr.	Supreme Court
Oklahoma Criminal Reports	1908	1953	Okla.Crim.	Court of Criminal Appeals
Oklahoma Reports	1890	1953	Okla	Supreme Court
Pacific Reporter	1890		P., P.2d	Supreme Court
Pacific Reporter	1908		P., P.2d	Court of Criminal Appeals
Pacific Reporter	1971		P.2d	Court of Appeals
South Western Reporter	1896	1907	S.W.	Supreme Court

#### COURTS:

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Court of Civil Appeals			12		4			O.S. Title 20, Chapt. 1A
CourtLink: <a href="http://www.oscn.net/static/OklaSupremeCourt.pdf">http://www.oscn.net/static/OklaSupremeCourt.pdf</a>								
Description:								
Court of Criminal Appeals			5		1			O.S. Title 20, Chapt. 2
CourtLink: <a href="http://www.okcca.net/">http://www.okcca.net/</a>								
Description:								

<b>Jurisdiction Name:</b>		<b>Oklahoma</b>					
District Courts					77		O.S. Title 20, Chapt. 4
CourtLink:							
Description:							
Supreme Court			9		1		O.S. Title 20, Chapt. 1
CourtLink:		<a href="http://www.oscn.net/static/OklaSupremeCourt.pdf">http://www.oscn.net/static/OklaSupremeCourt.pdf</a>					
Description:							
Workers Compensation Court							
CourtLink:							
Description:							

**TAX NOTICES:**

**Jurisdiction Name: Oregon**

Type:	State	IncomeTax?:	<input checked="" type="checkbox"/>
Abbreviation:	OR	Country:	United States
StatutesName:	Oregon Revised Statutes (O.R.	DateJoinedCountry:	2/14/1859
NumCounties:	36		
AreaCodes:	503 - 541 - 971		

**Jurisdiction General Information:**

The Oregon Revised Statutes provided online by the government are HORRIBLY cumbersome to navigate. The only way you can find anything by subject is to search the subject index PDF they provide, which cross references everything.

**Jurisdiction Tax Information:**

1. Income taxes are found in Title 29, Chapters 305 through 324 of ORS.
2. ORS Chapter 316 describes Personal Income Tax.
3. ORS 316.037(a)(1) imposes the tax: "A tax is imposed for each taxable year on the entire taxable income of every resident of this state."
4. ORS 316.012 states that terms have the same meaning under ORS 316 as those within "laws of the United States or the Internal Revenue Code". Apparently, the Oregon Legislature clearly understands that the Internal Revenue Code is not "law" by that phrase "laws of the United States or the Internal Revenue Code".
5. ORS 316.027 defines the term "resident" as follows to mean "an individual who is domiciled in this state" and lists several exceptions. Because the definitions in the I.R.C. also apply, the only way a person can be a resident of the state is if he lives in a federal enclave within Oregon, in order to also meet the definition of "resident" found in the I.R.C. as required under ORS 316.012 above.
6. ORS 316.022(6) defines taxable income: "'Taxable income' means the taxable income as defined in subsection (a) or (b), section 63 of the Internal Revenue Code, with such additions, subtractions and adjustments as are prescribed by this chapter."
7. ORS 316.167(1) provides that: "Every employer at the time of the payment of wages to any employee shall deduct and retain from such wages an amount determined, at the employer's election, either (a) by a 'percentage method' withholding table or (b) by wage withholding tables, prepared and furnished under the rules and regulations of the department."
8. ORS 316.162(2) states: "'Wages' means remuneration for services performed by an employee for an employer including the cash value of all remuneration paid in any medium other than cash"
9. ORS 316.162(3) defines "employer" as follows: "(a) A person who is in such relation to another person that the person may control the work of that other person and direct the manner in which it is to be done; or (b) An officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee or member is under a duty to perform the acts required of employers by ORS 316.167, 316.182, 316.197, 316.202 and 316.207.
10. ORS 316.127 describes income of nonresidents from Oregon sources. This section basically says that federal adjusted gross income derived from within "this state" is income within "Oregon".
11. ORS 316.182 talks about W-4's and Exemption Certificates. It says the W-4 is to be used.
12. Retired pay of U.S. military and federal civil service retirees are described in ORS 316.193 and 316.196 respectively. They are identified as entirely voluntary.
13. ORS 316.362 describes the requirement to make returns.
14. ORS 316.457 requires a copy of one's federal return to be submitted with their state return.

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://oregon.gov/">http://oregon.gov/</a>
ConstitutionLink:	<a href="http://bluebook.state.or.us/state/constitution/constitution.htm">http://bluebook.state.or.us/state/constitution/constitution.htm</a>
StatutesLink:	<a href="http://landru.leg.state.or.us/ors/">http://landru.leg.state.or.us/ors/</a>
RegulationsLink:	<a href="http://arcweb.sos.state.or.us/banners/rules.htm">http://arcweb.sos.state.or.us/banners/rules.htm</a>
RegisterLink:	
CourtsLink:	<a href="http://www.findlaw.com/11stategov/or/orca.html">http://www.findlaw.com/11stategov/or/orca.html</a>
CourtCivilRulesLink:	<a href="http://landru.leg.state.or.us/ors/orcp.html">http://landru.leg.state.or.us/ors/orcp.html</a>
CourtCriminalRulesLink:	<a href="http://landru.leg.state.or.us/ors/161.html">http://landru.leg.state.or.us/ors/161.html</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://landru.leg.state.or.us/ors/040.html">http://landru.leg.state.or.us/ors/040.html</a>
UCCFilingsLink:	<a href="http://www.filinginoregon.com/ucc/index.htm">http://www.filinginoregon.com/ucc/index.htm</a>
AdminOfficeOfCourtsLink:	<a href="http://portal.courts.oregon.gov/">http://portal.courts.oregon.gov/</a>

**FRANCHISES:**

**Jurisdiction Name: Oregon**

TaxCodeTitle:	Title 29, Chapters 305-324
TaxCodeLink:	<a href="http://landru.leg.state.or.us/ors/vol8.html">http://landru.leg.state.or.us/ors/vol8.html</a>
TaxRegTitle:	150
TaxRegsLink:	<a href="http://arcweb.sos.state.or.us/rules/OARS_100/OAR_150/150_tofc.html">http://arcweb.sos.state.or.us/rules/OARS_100/OAR_150/150_tofc.html</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	IRS form W-4
Tax-WithHldgExForm:	IRS form W-8BEN or W-4 Exempt
Tax-MainReturnForms:	Form 40 Short form; Form 40S Full year resident short form; Form 40N Nonresident form; Form 40 Full year resident long form
Tax-SubstW2Form:	Employee's Substitute Wage and Tax Statement: Form 150-206-005 (Watch out! The signature says "taxpayer's signature". It's a trap.)
Tax-RevenueAgency:	Oregon Department of Revenue (ODOR)
RevenueDeptLink:	<a href="http://www.oregon.gov/DOR/">http://www.oregon.gov/DOR/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 59, Chapt. 801-826
VehCodeLink:	<a href="http://landru.leg.state.or.us/ors/vol17.html">http://landru.leg.state.or.us/ors/vol17.html</a>
VehicleRegTitle:	735
VehicleRegLink:	<a href="http://arcweb.sos.state.or.us/rules/OARS_700/OAR_735/735_tofc.html">http://arcweb.sos.state.or.us/rules/OARS_700/OAR_735/735_tofc.html</a>

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of Oregon				
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Address1:	Oregon Department of Justice				
Address2:	1162 Court Street NE				
City:	Salem	State:	Oregon	Zip:	97301-4096
PhoneBusiness:	(503) 378-4400	PhoneFax:	(503) 378-4017		
EmailAddr:					
WebSource:	<a href="http://www.doj.state.or.us/contact.shtml">http://www.doj.state.or.us/contact.shtml</a>				
DateLastUpdate:	3/25/2010 4:40:53 PM				

POCType:	Governor				
OrgName:	Governor of Oregon				
FullName:					
Address1:	160 State Capitol				
Address2:	900 Court Street				
City:	Salem	State:	Oregon	Zip:	97301-4047
PhoneBusiness:	503.378.4582	PhoneFax:	503.378.6827		
EmailAddr:	<a href="http://governor.oregon.gov/Gov/contact_us.shtml">http://governor.oregon.gov/Gov/contact_us.shtml</a>				
WebSource:	<a href="http://governor.oregon.gov/Gov/contact_us.shtml">http://governor.oregon.gov/Gov/contact_us.shtml</a>				
DateLastUpdate:	3/25/2010 4:39:32 PM				

<b>Jurisdiction Name:</b>						<b>Oregon</b>							
POCType:		Secretary of State											
OrgName:		Oregon Secretary of State											
FullName:													
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Address2:													
City:		Salem				State:		Oregon		Zip:		97301	
PhoneBusiness:		(503) 986-1523				PhoneFax:		(503) 986-1523					
EmailAddr:		mailto:oregon.sos@state.or.us											
WebSource:		<a href="http://www.sos.state.or.us/other.info/contactus.htm">http://www.sos.state.or.us/other.info/contactus.htm</a>											
DateLastUpdate:		3/24/2010 9:28:43 PM											

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article VII	<a href="http://bluebook.state.or.us/state/constitution/constitution.htm#">http://bluebook.state.or.us/state/constitution/constitution.htm#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 22	<a href="http://landru.leg.state.or.us/ors/orcp.html#">http://landru.leg.state.or.us/ors/orcp.html#</a>		4/1/2010
Court: Declaratory judgment act	Statute	O.R.S. Title 3, Chapter 28	<a href="http://www.leg.state.or.us/ors/028.html#">http://www.leg.state.or.us/ors/028.html#</a>		4/1/2010
Court: Default Judgment	Court Rule	Rule of Civil Procedure 67C(1)	<a href="http://landru.leg.state.or.us/ors/orcp.html#">http://landru.leg.state.or.us/ors/orcp.html#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 19(C )	<a href="http://landru.leg.state.or.us/ors/orcp.html#">http://landru.leg.state.or.us/ors/orcp.html#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	O.R.S. §§ 24.105 to 24.175	<a href="http://www.leg.state.or.us/ors/024.html#">http://www.leg.state.or.us/ors/024.html#</a>		4/3/2010
Court: Long arm statute	Statute	Rule of Civil Procedure 4 (2002)	<a href="http://landru.leg.state.or.us/ors/orcp.html#">http://landru.leg.state.or.us/ors/orcp.html#</a>		4/3/2010
Court: Mandamus action	Statute	O.R.S. §§ 34.105 to 34.240; 306.220	<a href="http://www.leg.state.or.us/ors/034.html#">http://www.leg.state.or.us/ors/034.html#</a>		4/1/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure	<a href="http://www.oscn.net/application/s/oscn/Index.asp?ftdb=STOKST12&amp;level=1#">http://www.oscn.net/application/s/oscn/Index.asp?ftdb=STOKST12&amp;level=1#</a>		4/5/2010
Court: Rules of Evidence	Statute	O.R.C. Title 4, Chapter. 40	<a href="http://landru.leg.state.or.us/ors/040.html#">http://landru.leg.state.or.us/ors/040.html#</a>		4/1/2010
Crime: Coercion	Statute	O.R.S. § 163.275	<a href="http://landru.leg.state.or.us/ors/163.html#">http://landru.leg.state.or.us/ors/163.html#</a>		8/5/2012
Crime: False Personation	Statute	O.R.S. § 162.365	<a href="http://landru.leg.state.or.us/ors/162.html#">http://landru.leg.state.or.us/ors/162.html#</a>		8/5/2012
Crime: Identity Theft	Statute	O.R.S. § 165.803	<a href="http://www.leg.state.or.us/ors/165.html#">http://www.leg.state.or.us/ors/165.html#</a>		4/1/2010
Crime: Impersonating Public Officer	Statute	O.R.S. § 162.365	<a href="http://landru.leg.state.or.us/ors/162.html#">http://landru.leg.state.or.us/ors/162.html#</a>		4/1/2010
Crime: Mail Fraud or Theft	Statute	O.R.S. § 164.162	<a href="http://landru.leg.state.or.us/ors/164.html#">http://landru.leg.state.or.us/ors/164.html#</a>		8/5/2012
Crime: Misprision or Compounding	Statute	O.R.S. § 162.335	<a href="http://landru.leg.state.or.us/ors/162.html#">http://landru.leg.state.or.us/ors/162.html#</a>		8/5/2012
Crime: Money Laundering	Statute	O.R.S. § 164.172	<a href="http://landru.leg.state.or.us/ors/164.html#">http://landru.leg.state.or.us/ors/164.html#</a>		8/5/2012

<b>Jurisdiction Name: Oregon</b>					
Crime: Perjury	Statute	O.R.S. § 162.065	<a href="http://landru.leg.state.or.us/ors/162.html#">http://landru.leg.state.or.us/ors/162.html#</a>		4/1/2010
Crime: Racketeering	Statute	O.R.S. § 166.720	<a href="http://landru.leg.state.or.us/ors/166.html#">http://landru.leg.state.or.us/ors/166.html#</a>		8/5/2012
Crime: Receiving Stolen Property	Statute	O.R.S. § 164.095	<a href="http://landru.leg.state.or.us/ors/164.html#">http://landru.leg.state.or.us/ors/164.html#</a>		8/5/2012
Crime: Simulating Legal Process	Statute	O.R.S. § 162.355	<a href="http://landru.leg.state.or.us/ors/162.html#">http://landru.leg.state.or.us/ors/162.html#</a>		8/5/2012
Crime: Slavery or Human Trafficking	Constitution	Const. Article I, Section 34	<a href="http://bluebook.state.or.us/state/constitution/constitution01.htm#">http://bluebook.state.or.us/state/constitution/constitution01.htm#</a>		4/1/2010
Crime: Tampering with a Witness	Statute	O.R.S. § 162.275	<a href="http://landru.leg.state.or.us/ors/162.html#">http://landru.leg.state.or.us/ors/162.html#</a>		8/5/2012
Crime: Tampering with Public Records	Statute	O.R.S. § 162.305	<a href="http://landru.leg.state.or.us/ors/162.html#">http://landru.leg.state.or.us/ors/162.html#</a>		8/5/2012
Crime: Theft by Deception	Statute	O.R.S. § 164.085	<a href="http://landru.leg.state.or.us/ors/164.html#">http://landru.leg.state.or.us/ors/164.html#</a>		8/5/2012
Crime: Theft of Services	Statute	O.R.S. § 164.125	<a href="http://landru.leg.state.or.us/ors/164.html#">http://landru.leg.state.or.us/ors/164.html#</a>		8/5/2012
Criminal Defense: Use of Force in Defense of Person	Statute	O.R.S. § 161.209	<a href="http://landru.leg.state.or.us/ors/161.html#">http://landru.leg.state.or.us/ors/161.html#</a>		8/5/2012
Criminal Defense: Use of Force in Defense of Premises	Statute	O.R.S. § 161.225	<a href="http://landru.leg.state.or.us/ors/161.html#">http://landru.leg.state.or.us/ors/161.html#</a>		8/5/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article II, Section 10	<a href="http://bluebook.state.or.us/state/constitution/constitution02.htm#">http://bluebook.state.or.us/state/constitution/constitution02.htm#</a>		4/1/2010
Franchises: No Titles of Nobility	Constitution	Const. Article I, Section 29	<a href="http://bluebook.state.or.us/state/constitution/constitution01.htm#">http://bluebook.state.or.us/state/constitution/constitution01.htm#</a>		4/1/2010
Franchises: Tax code	Statute	O.R.S. Title 29, Chapters 305-324	<a href="http://www.leg.state.or.us/ors/#">http://www.leg.state.or.us/ors/#</a>		4/3/2010
Franchises: Vehicle Code	Statute	O.R.S. Title 59, Chapt. 807	<a href="http://www.leg.state.or.us/ors/807.html#">http://www.leg.state.or.us/ors/807.html#</a>		4/3/2010
Government: Administrative Proc. Act	Statute	O.R.C. Title 18, Chapt. 183	<a href="http://www.leg.state.or.us/ors/183.html#">http://www.leg.state.or.us/ors/183.html#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://bluebook.state.or.us/state/constitution/constitution01.htm#">http://bluebook.state.or.us/state/constitution/constitution01.htm#</a>		4/1/2010
Rights: Eminent domain	Constitution	Const. Article I, Section 18	<a href="http://bluebook.state.or.us/state/constitution/constitution01.htm#">http://bluebook.state.or.us/state/constitution/constitution01.htm#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article I, Section 1	<a href="http://bluebook.state.or.us/state/constitution/constitution01.htm#">http://bluebook.state.or.us/state/constitution/constitution01.htm#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article I, Section 1	<a href="http://bluebook.state.or.us/state/constitution/constitution01.htm#">http://bluebook.state.or.us/state/constitution/constitution01.htm#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

#### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Oregon Reports	1853		Or.	Supreme Court
Oregon Reports, Court of Appeals	1969		Or.App.	Court of Appeals
Oregon Tax Reports	1962		Or.Tax	Tax Court
Pacific Reporter	1883		P., P.2d	Supreme Court
Pacific Reporter	1969		P.2d	Court of Appeals

#### COURTS:



Jurisdiction Name: Oregon								
CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Circuit Courts			173		36	27		ORS 3.130; Const. VII, Sect. 9
CourtLink: <a href="http://courts.oregon.gov/OJD/courts/circuit/index.page?">http://courts.oregon.gov/OJD/courts/circuit/index.page?</a>								
Description: 27 Judicial districts								
County Courts								ORS 3.130;Const. VII, Sect. 9
CourtLink:								
Description:								
Court of Appeals			10		1			ORS 2.516, 19.270
CourtLink: <a href="http://courts.oregon.gov/COA/index.page">http://courts.oregon.gov/COA/index.page</a>								
Description:								
Courts of Record								Const. VII, Sect. 15
CourtLink:								
Description:								
Justice Courts					30			ORS 51.020, 51.140, 51.250
CourtLink: <a href="http://courts.oregon.gov/OJD/courts/OtherCourts/registry.page?">http://courts.oregon.gov/OJD/courts/OtherCourts/registry.page?</a>								
Description: Justice court is held by a justice of the peace within the district for which he or she is elected. The county commissioners have power to establish justice court district boundaries. The justice of the peace is a remnant of territorial days when each precinct of the state was entitled to a justice court. Thirty justice courts currently administer justice in 19 counties.  Justice courts have jurisdiction within their county concurrent with the circuit court in all criminal prosecutions except felony trials. Actions at law in justice courts are conducted using the mode of proceeding and rules of evidence similar to those used in the circuit courts, except where otherwise specifically provided.  Justice courts have jurisdiction over traffic, boating, wildlife and other violations occurring in their county. Justices of the peace also perform weddings at no charge if performed at their offices during regular business hours.  The justice court has small claims/civil jurisdiction where the money or damages claimed does not exceed \$7,500, except in actions involving title to real property, false imprisonment, libel, slander or malicious prosecution.  A justice of the peace must be a citizen of the United States, a resident of Oregon for three years, and a resident of the justice court district for one year prior to becoming a nonpartisan candidate for election to that office. The names of the Oregon justices of the peace can be found in the descriptions of individual counties in the County Government section.								
Municipal Courts								ORS 221.339; Const. VII, Sect. 1
CourtLink: <a href="http://courts.oregon.gov/OJD/courts/OtherCourts/registry.page?">http://courts.oregon.gov/OJD/courts/OtherCourts/registry.page?</a>								
Description: Many incorporated cities in Oregon have a municipal court, as authorized by charter and state law. Municipal courts have concurrent jurisdiction with circuit and justice courts over all violations and misdemeanors committed or triable in the city in which the court is located. They do not have jurisdiction over felonies. Municipal courts primarily hear traffic violations and crimes; violations of municipal codes and ordinances, including animal, high grass and trash nuisances; vehicle impoundments and forfeitures; and parking and pedestrian violations. They also hear certain minor tobacco, liquor, and drug violations.  Municipal courts may be a court of record, although most are not, due to the additional cost of a court reporter or audio equipment. Municipal court procedures are controlled to a large extent by state law.  A municipal judge need not be an attorney, although most are. Municipal judges are usually appointed by and serve at the pleasure of the city council. Several Oregon cities have elected judges. Qualifications for office are determined by the city council or charter. A municipal judge may perform weddings anywhere within the state of Oregon.								
Supreme Court			7		1			ORS 19.270; Const. VII, Sect. 1,2,6
CourtLink: <a href="http://courts.oregon.gov/Supreme/index.page?">http://courts.oregon.gov/Supreme/index.page?</a>								
Description:								

<b>Jurisdiction Name:</b>		<b>Oregon</b>					
Tax Court			4		1		ORS 111.025, 305.405, 305.410, 305.412
CourtLink:		<a href="http://courts.oregon.gov/Tax/index.page?">http://courts.oregon.gov/Tax/index.page?</a>					
Description:							

**TAX NOTICES:**

RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
150-800-075	6.38.01	<a href="#">#http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=OR-150-800-075Resp#</a>	
Demand for Pmt and Intent to Levy	6.38.02	<a href="#">#http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=OR-DmdPmt#</a>	
Distrain Warrant and Writ of Execution	6.38.05		
Not. Of Prop. Assessment	6.38.03	<a href="#">#http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=OR-NotPropAssmt#</a>	
Request to File Notice	6.38.04	<a href="#">#http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=OR-ReqToFileNot#</a>	

<b>Jurisdiction Name:</b>		<b>Pennsylvania</b>	
Type:	State	IncomeTax?:	<input checked="" type="checkbox"/>
Abbreviation:	PA	Country:	United States
StatutesName:	Pennsylvania Code (P.C.)	DateJoinedCountry:	12/12/1787
NumCounties:	67		
AreaCodes:	215 267 412 484 570 610 717 724 814 878		

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.pa.gov/">http://www.pa.gov/</a>
ConstitutionLink:	<a href="http://sites.state.pa.us/PA_Constitution.html">http://sites.state.pa.us/PA_Constitution.html</a>
StatutesLink:	<a href="http://government.westlaw.com/linkedslice/default.asp?SP=pac-1000">http://government.westlaw.com/linkedslice/default.asp?SP=pac-1000</a>
RegulationsLink:	<a href="http://www.pacode.com/">http://www.pacode.com/</a>
RegisterLink:	<a href="http://www.pabulletin.com/">http://www.pabulletin.com/</a>
CourtsLink:	<a href="http://www.findlaw.com/11stategov/pa/paca.html">http://www.findlaw.com/11stategov/pa/paca.html</a>
CourtCivilRulesLink:	<a href="http://www.pacode.com/secure/data/231/231toc.html">http://www.pacode.com/secure/data/231/231toc.html</a>
CourtCriminalRulesLink:	<a href="http://www.pacode.com/secure/data/234/234toc.html">http://www.pacode.com/secure/data/234/234toc.html</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.pacode.com/secure/data/225/225toc.html">http://www.pacode.com/secure/data/225/225toc.html</a>
UCCFilingsLink:	<a href="http://www.corporations.state.pa.us/ucc/default.asp">http://www.corporations.state.pa.us/ucc/default.asp</a>
AdminOfficeOfCourtsLink:	<a href="http://www.courts.state.pa.us/default.htm">http://www.courts.state.pa.us/default.htm</a>

**FRANCHISES:**

TaxCodeTitle:	Title 72
TaxCodeLink:	<a href="http://www.pacode.com/secure/search.asp">http://www.pacode.com/secure/search.asp</a>
TaxRegTitle:	Title 61
TaxRegsLink:	<a href="http://www.pacode.com/secure/data/061/061toc.html">http://www.pacode.com/secure/data/061/061toc.html</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	Form Rev-419-AS
Tax-MainReturnForms:	Form PA-40
Tax-SubstW2Form:	
Tax-RevenueAgency:	Pennsylvania Department of Revenue (PDOR)
RevenueDeptLink:	<a href="http://www.revenue.state.pa.us/">http://www.revenue.state.pa.us/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 75
VehCodeLink:	<a href="http://www.pacode.com/secure/data/067/067toc.html">http://www.pacode.com/secure/data/067/067toc.html</a>
VehicleRegTitle:	Title 67
VehicleRegLink:	<a href="http://www.pacode.com/secure/data/067/067toc.html">http://www.pacode.com/secure/data/067/067toc.html</a>

**Jurisdiction Name: Pennsylvania**For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
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PhoneBusiness:	717-787-3391	PhoneFax:	717-787-8242		
EmailAddr:	<a href="http://www.attorneygeneral.gov/theoffice.aspx?id=71#">http://www.attorneygeneral.gov/theoffice.aspx?id=71#</a>				
WebSource:	<a href="http://www.attorneygeneral.gov/theoffice.aspx?id=71">http://www.attorneygeneral.gov/theoffice.aspx?id=71</a>				
DateLastUpdate:	3/25/2010 4:44:36 PM				

POCType:	Governor				
OrgName:	Governor of Pennsylvania				
FullName:					
Address1:	225 Main Capitol Building				
Address2:					
City:	Harrisburg	State:	Pennsylvania	Zip:	17120
PhoneBusiness:	(717) 787-2500	PhoneFax:	(717) 772-8284		
EmailAddr:	<a href="http://www.governor.state.pa.us/portal/server.pt/community/contact/2998/e-mail_the_governor%27s_off">http://www.governor.state.pa.us/portal/server.pt/community/contact/2998/e-mail_the_governor%27s_off</a>				
WebSource:	<a href="http://www.portal.state.pa.us/portal/server.pt?open=512&amp;objID=2998&amp;mode=2">http://www.portal.state.pa.us/portal/server.pt?open=512&amp;objID=2998&amp;mode=2</a>				
DateLastUpdate:	3/25/2010 4:43:14 PM				

POCType:	Secretary of State				
OrgName:	Pennsylvania Secretary of State				
FullName:					
Address1:	North Office Building				
Address2:					
City:	Harrisburg	State:	Pennsylvania	Zip:	17120
PhoneBusiness:	(717) 787-6458	PhoneFax:	(717) 787-1734		
EmailAddr:					
WebSource:	<a href="http://www.dos.state.pa.us/portal/server.pt/community/about_us/17444/directions_to_dos/571803">http://www.dos.state.pa.us/portal/server.pt/community/about_us/17444/directions_to_dos/571803</a>				
DateLastUpdate:	3/24/2010 9:31:03 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article V	<a href="http://sites.state.pa.us/PA_Constitution.html#">http://sites.state.pa.us/PA_Constitution.html#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	P.C. Title 231, Rule 1031	<a href="http://www.pacode.com/secure/data/231/chapter1000/s1031.html#">http://www.pacode.com/secure/data/231/chapter1000/s1031.html#</a>		4/1/2010
Court: Declaratory judgment act	Statute	P.C. Title 231, Part 1, Chapter 1600	<a href="http://www.pacode.com/secure/data/231/chapter1600/chap1600toc.html#">http://www.pacode.com/secure/data/231/chapter1600/chap1600toc.html#</a>		4/1/2010

Jurisdiction Name:		Pennsylvania			
Court: Default Judgment	Court Rule	Title 231, Section 3031	<a href="http://www.pacode.com/secure/data/231/chapter3000/chap3000toc.html#3031.#">http://www.pacode.com/secure/data/231/chapter3000/chap3000toc.html#3031.#</a>		3/30/2010
Court: Failure to deny constitutes an admission	Court Rule	Title 231, Rule 1029	<a href="http://www.pacode.com/secure/data/231/chapter1000/s1029.html#l#">http://www.pacode.com/secure/data/231/chapter1000/s1029.html#l#</a>		3/30/2010
Court: Foreign Judgment Act	Statute	42 Pa.C.S.A. § 4306	<a href="http://government.westlaw.com/linkedslice/default.asp?SP=pac-1000#">http://government.westlaw.com/linkedslice/default.asp?SP=pac-1000#</a>		8/5/2012
Court: Licenses to Practice Law	Statute	Penn. Code, Title 204, Part IV	<a href="http://www.pacode.com/secure/data/204/partIVtoc.html#">http://www.pacode.com/secure/data/204/partIVtoc.html#</a>		4/1/2010
Court: Long arm statute	Statute	42 Pa.C.S. § 5322 (2002)	<a href="http://government.westlaw.com/linkedslice/default.asp?SP=pac-1000#">http://government.westlaw.com/linkedslice/default.asp?SP=pac-1000#</a>		4/3/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure	<a href="http://www.pacode.com/secure/data/231/231toc.html#">http://www.pacode.com/secure/data/231/231toc.html#</a>		4/5/2010
Court: Rules of Evidence	Court Rule	P.C. Title 225	<a href="http://www.pacode.com/secure/data/225/225toc.html#">http://www.pacode.com/secure/data/225/225toc.html#</a>		4/5/2010
Crime: Barratry	Statute	18 Pa.C.S.A. § 5109	<a href="http://weblinks.westlaw.com/fin/default.wl?cite=NDCD76FD034-2D11DA8A989-F4EECDB8638&amp;sr=TC&amp;pb=D A010192&amp;rs=WEBL12.07&amp;rp=%2ffind%2fdefault.wl&amp;spa=pac-1000&amp;fn=_top&amp;findtype=VQ&amp;vr=2.0&amp;db=1000262#">http://weblinks.westlaw.com/fin/default.wl?cite=NDCD76FD034-2D11DA8A989-F4EECDB8638&amp;sr=TC&amp;pb=D A010192&amp;rs=WEBL12.07&amp;rp=%2ffind%2fdefault.wl&amp;spa=pac-1000&amp;fn=_top&amp;findtype=VQ&amp;vr=2.0&amp;db=1000262#</a>		8/5/2012
Crime: Extortion	Statute	18 Pa.C.S.A. § 3923	<a href="http://weblinks.westlaw.com/fin/default.wl?cite=NDE4AD5F034-2D11DA8A989-F4EECDB8638&amp;sr=TC&amp;pb=D A010192&amp;rs=WEBL12.07&amp;rp=%2ffind%2fdefault.wl&amp;spa=pac-1000&amp;fn=_top&amp;findtype=VQ&amp;vr=2.0&amp;db=1000262#">http://weblinks.westlaw.com/fin/default.wl?cite=NDE4AD5F034-2D11DA8A989-F4EECDB8638&amp;sr=TC&amp;pb=D A010192&amp;rs=WEBL12.07&amp;rp=%2ffind%2fdefault.wl&amp;spa=pac-1000&amp;fn=_top&amp;findtype=VQ&amp;vr=2.0&amp;db=1000262#</a>		8/5/2012
Crime: False Personation	Statute	18 Pa.C.S. § 4914	<a href="http://weblinks.westlaw.com/fin/default.wl?cite=NDE276F7034-2D11DA8A989-F4EECDB8638&amp;sr=TC&amp;pb=D A010192&amp;rs=WEBL12.07&amp;rp=%2ffind%2fdefault.wl&amp;spa=pac-1000&amp;fn=_top&amp;findtype=VQ&amp;vr=2.0&amp;db=1000262#">http://weblinks.westlaw.com/fin/default.wl?cite=NDE276F7034-2D11DA8A989-F4EECDB8638&amp;sr=TC&amp;pb=D A010192&amp;rs=WEBL12.07&amp;rp=%2ffind%2fdefault.wl&amp;spa=pac-1000&amp;fn=_top&amp;findtype=VQ&amp;vr=2.0&amp;db=1000262#</a>	False ID to law enforcement	8/5/2012
Crime: Identity Theft	Statute	18 Pa.C.S.A. § 4120	<a href="http://weblinks.westlaw.com/fin/default.wl?cite=NDD29D59034-2D11DA8A989-F4EECDB8638&amp;sr=TC&amp;pb=D A010192&amp;rs=WEBL12.07&amp;rp=%2ffind%2fdefault.wl&amp;spa=pac-1000&amp;fn=_top&amp;findtype=VQ&amp;vr=2.0&amp;db=1000262#">http://weblinks.westlaw.com/fin/default.wl?cite=NDD29D59034-2D11DA8A989-F4EECDB8638&amp;sr=TC&amp;pb=D A010192&amp;rs=WEBL12.07&amp;rp=%2ffind%2fdefault.wl&amp;spa=pac-1000&amp;fn=_top&amp;findtype=VQ&amp;vr=2.0&amp;db=1000262#</a>		8/5/2012
Crime: Impersonating Public Officer	Statute	18 Pa.C.S.A. § 4912	<a href="http://weblinks.westlaw.com/fin/default.wl?cite=NDD7CD79034-2D11DA8A989-F4EECDB8638&amp;sr=TC&amp;pb=D A010192&amp;rs=WEBL12.07&amp;rp=%2ffind%2fdefault.wl&amp;spa=pac-1000&amp;fn=_top&amp;findtype=VQ&amp;vr=2.0&amp;db=1000262#">http://weblinks.westlaw.com/fin/default.wl?cite=NDD7CD79034-2D11DA8A989-F4EECDB8638&amp;sr=TC&amp;pb=D A010192&amp;rs=WEBL12.07&amp;rp=%2ffind%2fdefault.wl&amp;spa=pac-1000&amp;fn=_top&amp;findtype=VQ&amp;vr=2.0&amp;db=1000262#</a>		8/5/2012

<b>Jurisdiction Name: Pennsylvania</b>					
Crime: Misprision or Compounding	Statute	18 Pa.C.S. § 5108	<a href="#">#http://weblinks.westlaw.com/fin/d/default.wl?cite=NDC5B620034-2D11DA8A989-F4EECDB8638&amp;sr=TC&amp;pbcd=A010192&amp;rs=WEBL12.07&amp;rp=%2ffind%2fdefault.wl&amp;spa=pac-1000&amp;fn=_top&amp;findtype=VQ&amp;vr=2.0&amp;db=1000262#</a>		8/5/2012
Crime: Obstruction of Justice	Statute	18 Pa.C.S. § 5101	<a href="#">#http://weblinks.westlaw.com/fin/d/default.wl?cite=NDD1C410034-2D11DA8A989-F4EECDB8638&amp;sr=TC&amp;pbcd=A010192&amp;rs=WEBL12.07&amp;rp=%2ffind%2fdefault.wl&amp;spa=pac-1000&amp;fn=_top&amp;findtype=VQ&amp;vr=2.0&amp;db=1000262#</a>		8/5/2012
Crime: Oppression Under the Color of Law	Statute	18 Pa.C.S.A. § 5301	<a href="#">#http://weblinks.westlaw.com/fin/d/default.wl?cite=NDD59711034-2D11DA8A989-F4EECDB8638&amp;sr=TC&amp;pbcd=A010192&amp;rs=WEBL12.07&amp;rp=%2ffind%2fdefault.wl&amp;spa=pac-1000&amp;fn=_top&amp;findtype=VQ&amp;vr=2.0&amp;db=1000262#</a>		8/5/2012
Crime: Perjury	Statute	18 Pa.C.S.A. § 4902	<a href="#">#http://weblinks.westlaw.com/fin/d/default.wl?cite=NDCFEA6E034-2D11DA8A989-F4EECDB8638&amp;sr=TC&amp;pbcd=A010192&amp;rs=WEBL12.07&amp;rp=%2ffind%2fdefault.wl&amp;spa=pac-1000&amp;fn=_top&amp;findtype=VQ&amp;vr=2.0&amp;db=1000262#</a>		8/5/2012
Crime: Slavery or Human Trafficking	Statute	18 Pa.C.S.A. § 3002	<a href="#">#http://weblinks.westlaw.com/fin/d/default.wl?cite=N222EF91083-B311DBBEEED-69561EC1DDE&amp;sr=TC&amp;pbcd=A010192&amp;rs=WEBL12.07&amp;rp=%2ffind%2fdefault.wl&amp;spa=pac-1000&amp;fn=_top&amp;findtype=VQ&amp;vr=2.0&amp;db=1000262#</a>		8/5/2012
Crime: Tampering with a Witness	Statute	18 Pa.C.S. § 4952	<a href="#">#http://weblinks.westlaw.com/fin/d/default.wl?cite=NDBD430A034-2D11DA8A989-F4EECDB8638&amp;sr=TC&amp;pbcd=A010192&amp;rs=WEBL12.07&amp;rp=%2ffind%2fdefault.wl&amp;spa=pac-1000&amp;fn=_top&amp;findtype=VQ&amp;vr=2.0&amp;db=1000262#</a>		8/5/2012
Crime: Tampering with Public Records	Statute	18 Pa.C.S.A. § 4911	<a href="#">#http://weblinks.westlaw.com/fin/d/default.wl?cite=NDD2EB79034-2D11DA8A989-F4EECDB8638&amp;sr=TC&amp;pbcd=A010192&amp;rs=WEBL12.07&amp;rp=%2ffind%2fdefault.wl&amp;spa=pac-1000&amp;fn=_top&amp;findtype=VQ&amp;vr=2.0&amp;db=1000262#</a>		8/5/2012

Jurisdiction Name:		Pennsylvania			
Crime: Theft by Deception	Statute	18 Pa.C.S.A. § 3922	<a href="http://weblinks.westlaw.com/fin/default.wl?cite=NDE742FE034-2D11DA8A989-F4EECDB8638&amp;sr=TC&amp;pb=D A010192&amp;rs=WEBL12.07&amp;rp=%2ffind%2fdefault.wl&amp;spa=pac-1000&amp;fn=_top&amp;findtype=VQ&amp;vr=2.0&amp;db=1000262#">http://weblinks.westlaw.com/fin/default.wl?cite=NDE742FE034-2D11DA8A989-F4EECDB8638&amp;sr=TC&amp;pb=D A010192&amp;rs=WEBL12.07&amp;rp=%2ffind%2fdefault.wl&amp;spa=pac-1000&amp;fn=_top&amp;findtype=VQ&amp;vr=2.0&amp;db=1000262#</a>		8/5/2012
Crime: Theft of Services	Statute	18 Pa.C.S.A. § 3926	<a href="http://weblinks.westlaw.com/fin/default.wl?cite=NDBCA6CA034-2D11DA8A989-F4EECDB8638&amp;sr=TC&amp;pb=D A010192&amp;rs=WEBL12.07&amp;rp=%2ffind%2fdefault.wl&amp;spa=pac-1000&amp;fn=_top&amp;findtype=VQ&amp;vr=2.0&amp;db=1000262#">http://weblinks.westlaw.com/fin/default.wl?cite=NDBCA6CA034-2D11DA8A989-F4EECDB8638&amp;sr=TC&amp;pb=D A010192&amp;rs=WEBL12.07&amp;rp=%2ffind%2fdefault.wl&amp;spa=pac-1000&amp;fn=_top&amp;findtype=VQ&amp;vr=2.0&amp;db=1000262#</a>		8/5/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article V, Section 17 (judges)	<a href="http://sites.state.pa.us/PA_Constitution.html#">http://sites.state.pa.us/PA_Constitution.html#</a>		4/1/2010
Franchises: Tax code	Statute	72 P.S.TAXATION	<a href="http://government.westlaw.com/linkedslce/default.asp?SP=pac-1000#">http://government.westlaw.com/linkedslce/default.asp?SP=pac-1000#</a>		4/3/2010
Franchises: Vehicle Code	Statute	75 Pa.C.S.A. VEHICLES	<a href="http://government.westlaw.com/linkedslce/default.asp?SP=pac-1000#">http://government.westlaw.com/linkedslce/default.asp?SP=pac-1000#</a>		4/3/2010
Government: Administrative Proc. Act	Statute	45 P. S. §§ 1102, 1201—1208 and 1602) and 45 Pa.C.S. Chapters 5, 7 and 9, known as the Commonwealth Documents Law (CDL).	<a href="http://government.westlaw.com/linkedslce/default.asp?SP=pac-1000#">http://government.westlaw.com/linkedslce/default.asp?SP=pac-1000#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://sites.state.pa.us/PA_Constitution.html#">http://sites.state.pa.us/PA_Constitution.html#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article 1, Section 1	<a href="http://sites.state.pa.us/PA_Constitution.html#">http://sites.state.pa.us/PA_Constitution.html#</a>		4/3/2010
Rights: Inalienable	Constitution	Const. Article 1, Section 1	<a href="http://sites.state.pa.us/PA_Constitution.html#">http://sites.state.pa.us/PA_Constitution.html#</a>	"indefeasible rights"	4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article 1, Section 2	<a href="http://sites.state.pa.us/PA_Constitution.html#">http://sites.state.pa.us/PA_Constitution.html#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

#### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Atlantic Reporter	1885		A., A.2d	Supreme Court
Atlantic Reporter	1931		A., A.2d	Superior Court
Atlantic Reporter	1970		A.2d	Commonwealth Court
Binney	1799	1814	Binn.	Supreme Court
Dallas	1754	1806	Dall.	Supreme Court
Grant	1814	1863	Grant	Supreme Court
Monaghan	188	1890	Monag.	Supreme Court
Pennsylvania Commonwealth Court	1970	1994	Pa.Comm.w.	Commonwealth Court
Pennsylvania County Court Reports	1879	1921	Pa.C.	Other Lower Court
Pennsylvania District and County	1921		Pa.D. & C., Pa.D. & C.2d, Pa.D. & C. 3d, Pa.D. & C.4th	Other Lower Court
Pennsylvania District Reports	1892	1921	Pa.D.	Other Lower Court
Pennsylvania State Reports	1845		Pa.	Supreme Court
Pennsylvania Superior Court Reports	1895		Pa.Super.	Superior Court
Pennypacker	1881	1884	Pennyp.	Supreme Court
Penrose and Watts	1829	1832	Pen. & W.	Supreme Court
Rawle	1828	1835	Rawle	Supreme Court
Sadler	1885	1888	Sadler	Supreme Court

Jurisdiction Name: Pennsylvania				
Sergeant and Rawle	1814	1828	Serg. & Rawle	Supreme Court
Walker	1855	1885	Walk.	Supreme Court
Watts	1832	1840	Watts	Supreme Court
Watts and Sergeant	1841	1845	Watts & Serg.	Supreme Court
Wharton	1835	1841	Whart.	Supreme Court
Yeates	1791	1808	Yeates	Supreme Court

**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Common Pleas Court			439	10 yr elect	60	60		42 Pa.C.S.A., Part II, Subp. A, Art. C
CourtLink: <a href="http://www.courts.state.pa.us/T/CommonPleas/">http://www.courts.state.pa.us/T/CommonPleas/</a> Description: Common Pleas courts are Pennsylvania's courts of general trial jurisdiction. They have original jurisdiction over all cases not exclusively assigned to another court and appellate jurisdiction over judgments from the minor courts. They also hear appeals from certain state and most local government agencies.  The courts are organized into 60 judicial districts which generally follow the geographic boundaries of the Commonwealth's counties; however, seven of the districts are comprised of two counties. They are: Perry-Juniata, Snyder-Union, Franklin-Fulton, Wyoming-Sullivan, Columbia-Montour, Warren-Forest and Elk-Cameron. Each district has from one to 93 judges.  Each district also has a president judge to administer the affairs of the court. In districts with seven or fewer judges, the judge with the longest continuous service holds this position. In districts with eight or more judges, the president judge is elected to a five-year term by his or her peers.								
Commonwealth Court			6		1			42 Pa.C.S.A., Part II, Subp. A, Art. B, Ch. 5, Subch. C
CourtLink: <a href="http://www.courts.state.pa.us/T/Commonwealth/">http://www.courts.state.pa.us/T/Commonwealth/</a> Description: The Commonwealth Court is one of Pennsylvania's two statewide intermediate appellate courts. This court, which was established in 1968, is unlike any other state court in the nation. Its jurisdiction generally is limited to legal matters involving state and local government and regulatory agencies. Litigation typically focuses on such subjects as banking, insurance and utility regulation and laws affecting taxation, land use, elections, labor practices and workers compensation. Commonwealth Court also acts as a court of original jurisdiction, or a trial court, when lawsuits are filed by or against the Commonwealth.								
Magisterial District Courts			546					42 Pa.C.S.A., Part II, Subp. A, Art. E
CourtLink: Description: Magisterial district judges preside over magisterial district judge courts in all counties but Philadelphia. They have authority to:  conduct non-jury trials concerning criminal summary matters not involving delinquent acts as defined in 42 Pa.C.S., § 6301 et seq conduct non-jury trials concerning civil claims (unless the claim is against a Commonwealth party as defined in 42 Pa.C.S., § 8501) where the amount in controversy does not exceed \$8,000, exclusive of interests and costs, in the following classes of actions: landlord-tenant actions assumpsit actions unless they involve a contract where the title to real estate may be in question trespass actions fines and penalties by any government agency preside over preliminary arraignments and preliminary hearings fix and accept bail, except in cases involving murder or voluntary manslaughter issue arrest warrants accept guilty pleas to the charge of Driving under the Influence (75 Pa.C.S.A., § 3731) so long as it is a first offense, no personal injury occurred to a third party other than the defendant's immediate family, property damage to any third party is less than \$500 and the defendant is not a juvenile preside over non-jury trials involving all offenses under Title 34 (Game). Magisterial district judges are not required to be lawyers, but if they are not, they must complete an educational course and pass a qualifying examination before they can take office. They must also complete one week of continuing education each year in a program administered by the Minor Judiciary Education Board ( <a href="http://www.mjeb.org">http://www.mjeb.org</a> ).								



Jurisdiction Name:		Pennsylvania					
Minor Courts			546				42 Pa.C.S.A., Part II, Subp. A, Art. D
CourtLink:		<a href="http://www.courts.state.pa.us/T/SpecialCourts/">http://www.courts.state.pa.us/T/SpecialCourts/</a>					
Description:		Minor courts, also called special courts or courts of limited jurisdiction, constitute the "grass roots" level of Pennsylvania's court system. For many Pennsylvanians these are the first, and often the only, courts they will ever encounter. The minor courts include the magisterial district judge courts, Philadelphia Municipal Court and Philadelphia Traffic Court.					
Philadelphia Municipal Court			25		1		42 Pa.C.S.A., Part II, Subp. A, Art. D, Ch. 11
CourtLink:							
Description:		<p>One of two minor courts in Philadelphia County, Municipal Court is Pennsylvania's only court of record at the minor courts level. Its judges have the same jurisdiction as magisterial district judges with the following exceptions:</p> <p>jurisdiction includes all criminal offenses, except summary traffic offenses, that are punishable by a term of imprisonment not exceeding five years</p> <p>they may enter judgments in civil claims where the amount does not exceed \$10,000.</p> <p>The Municipal Court complement numbers 25, and judges who serve on this court must be attorneys. Municipal Court judges elect from their ranks a president judge who oversees the administration of the court. The president judge serves one five-year term and may be reelected after a minimum one-term interlude.</p>					
Philadelphia Traffic Court			7		1		42 Pa.C.S.A., Part II, Subp. A, Art. D, Ch. 13
CourtLink:							
Description:		<p>Philadelphia Traffic Court's jurisdiction covers all summary offenses under the Motor Vehicle Code as well as any related city ordinances.</p> <p>Seven judges sit on this court. As with magisterial district judges, the judges need not be lawyers, but must complete the certifying course and pass the qualifying examination administered by the Minor Judiciary Education Board ( <a href="http://www.mjeb.org">http://www.mjeb.org</a> ).</p> <p>Unlike the president judges in the appellate, Common Pleas and Philadelphia Municipal courts, the president judge of Traffic Court is appointed by the governor.</p>					
Pittsburgh Municipal Court			13		1		42 Pa.C.S.A., Part II, Subp. A, Art. D, Ch. 11
CourtLink:							
Description:		<p>The Pittsburgh Municipal Court is presided over by 13 magisterial district judges whose districts are in or partly in the City of Pittsburgh. Additional magisterial district judges from Allegheny County are assigned to the court on a rotating basis by the president judge of the Court of Common Pleas.</p> <p>The Pittsburgh Municipal Court has a criminal division, a traffic division and a non-traffic division. Its judges preside over preliminary hearings on all homicide cases in Allegheny County. The judges also preside over matters within the City of Pittsburgh, including non-traffic summary offenses; traffic offenses, exclusive of parking citations issued by the Pittsburgh Parking Authority; all violations of City of Pittsburgh ordinances and preliminary hearings on all misdemeanor and felony criminal cases.</p>					
Superior Court			15	10 yr			42 Pa.C.S.A., Part II, Subp. A, Art. B, Ch. 5, Subch. B
CourtLink:		<a href="http://www.courts.state.pa.us/T/SuperiorCourt/">http://www.courts.state.pa.us/T/SuperiorCourt/</a>					
Description:		<p>Because the Superior Court's main function is as an appeals court, its original jurisdiction is limited. Such jurisdiction includes applications made by the attorney general and district attorneys under the Wiretapping and Electronic Surveillance Control Act.</p> <p>As an appeals court, the Superior Court's jurisdiction is less specialized than the Commonwealth's; therefore, it hears a wide variety of petitions, both criminal and civil, from Common Pleas courts. Such petitions include all manner of cases from child custody to armed robbery to breach of contract.</p>					

Jurisdiction Name:		Pennsylvania					
Supreme Court			7		1		42 Pa.C.S.A., Part II, Subp. A, Art. B, Ch. 5, Subch. A
CourtLink:		<a href="http://www.courts.state.pa.us/T/SupremeCourt/default.htm">http://www.courts.state.pa.us/T/SupremeCourt/default.htm</a>					
Description:		<p>Since the Supreme Court was established by the Pennsylvania Provincial Assembly in 1722, the Commonwealth's highest court has undergone several major changes that have helped shape its composition today. The most far-reaching of these changes was the 1980 expansion of the Court's authority that allowed it to not only better administer the entire judicial system, but to devote greater attention to cases holding significant consequence for the Commonwealth and its citizens.</p> <p>The Supreme Court's jurisdiction encompasses four main areas: original, appellate, exclusive and extraordinary.</p> <p>The Court's original jurisdiction is non-exclusive and includes cases:</p> <p>of habeas corpus , cases involving detention of a party and determination of whether that party has been denied liberty without due process  of mandamus , or prohibition to courts of inferior jurisdiction  of quo warranto , lawsuits challenging the right of an individual to hold a public office, alleging that the individual is holding the office illegally.</p> <p>The Court's appellate jurisdiction includes those cases it hears at its own discretion and various types of cases heard as a matter of right. These latter cases include appeals of cases originating in Commonwealth Court and appeals of certain final orders issued by either the Common Pleas courts or specific constitutional and judicial agencies.</p> <p>Appeals from final orders of Common Pleas courts include:</p> <p>cases involving matters prescribed by general rule  the right to public office  matters where the qualifications, tenure or right to serve or the manner of service of any member of the judiciary is in question  review of death sentences  matters where the right or power of the Commonwealth or any political subdivision to create or issue indebtedness is in question  supersession of a district attorney by the attorney general or by a court  statutes and rules held unconstitutional by the Courts of Common Pleas  matters where the right to practice law is involved.</p> <p>The Supreme Court has exclusive jurisdiction of appeals from the following boards/commissions:</p> <p>Legislative Reapportionment Commission  Court of Judicial Discipline (under limited conditions)  Minor Judiciary Education Board  Pennsylvania Board of Law Examiners  Disciplinary Board of the Supreme Court (attorneys).</p> <p>The Court also has exclusive jurisdiction of appeals from Common Pleas courts involving the death penalty. Such cases are automatically appealed to the Supreme Court.</p> <p>Finally, the Court possesses extraordinary jurisdiction to assume jurisdiction of any case pending before a lower court involving an issue of immediate public importance. This it can do on its own or upon petition from any party and is commonly known as king's bench power.</p> <p>As with president judges in lower courts having seven or fewer judges, the chief justice attains office by virtue of having the longest continuous service among the seven justices.</p>					

**TAX NOTICES:**

RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
REV-364C	6.39.01	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=PA-DOR-REV-346C#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=PA-DOR-REV-346C#</a>	

<b>Jurisdiction Name:</b>		<b>Rhode Island</b>	
Type:	State	IncomeTax?:	<input checked="" type="checkbox"/>
Abbreviation:	RI	Country:	United States
StatutesName:	General Laws of Rhode Island	DateJoinedCountry:	5/29/1790
NumCounties:	5		
AreaCodes:	401		

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.state.ri.us/">http://www.state.ri.us/</a>
ConstitutionLink:	<a href="http://www.sec.state.ri.us/pubinfo/rigomstatic/riconstitution.html/view">http://www.sec.state.ri.us/pubinfo/rigomstatic/riconstitution.html/view</a>
StatutesLink:	<a href="http://www.rilin.state.ri.us/Statutes/Statutes.html">http://www.rilin.state.ri.us/Statutes/Statutes.html</a>
RegulationsLink:	<a href="http://www.sec.state.ri.us/rules/">http://www.sec.state.ri.us/rules/</a>
RegisterLink:	<a href="http://sos.ri.gov/ProposedRules/">http://sos.ri.gov/ProposedRules/</a>
CourtsLink:	<a href="http://www.findlaw.com/11stategov/ri/rica.html">http://www.findlaw.com/11stategov/ri/rica.html</a>
CourtCivilRulesLink:	<a href="http://www.courts.ri.gov/district/pdf/dc_civil_rules.pdf">http://www.courts.ri.gov/district/pdf/dc_civil_rules.pdf</a>
CourtCriminalRulesLink:	<a href="http://www.rilin.state.ri.us/Statutes/TITLE12/INDEX.HTM">http://www.rilin.state.ri.us/Statutes/TITLE12/INDEX.HTM</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.rilin.state.ri.us/Statutes/TITLE9/9-19/INDEX.HTM">http://www.rilin.state.ri.us/Statutes/TITLE9/9-19/INDEX.HTM</a>
UCCFilingsLink:	<a href="http://www.sec.state.ri.us/corps/ucc/ucc-online-filing/">http://www.sec.state.ri.us/corps/ucc/ucc-online-filing/</a>
AdminOfficeOfCourtsLink:	<a href="http://www.courts.ri.gov/">http://www.courts.ri.gov/</a>

**FRANCHISES:**

TaxCodeTitle:	Title 44
TaxCodeLink:	<a href="http://www.rilin.state.ri.us/Statutes/TITLE44/INDEX.HTM">http://www.rilin.state.ri.us/Statutes/TITLE44/INDEX.HTM</a>
TaxRegTitle:	
TaxRegsLink:	<a href="http://sos.ri.gov/rules/">http://sos.ri.gov/rules/</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	State of Rhode Island Division of Taxation, Department of Revenue
RevenueDeptLink:	<a href="http://www.tax.state.ri.us/">http://www.tax.state.ri.us/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 31
VehCodeLink:	<a href="http://www.rilin.state.ri.us/Statutes/TITLE31/INDEX.HTM">http://www.rilin.state.ri.us/Statutes/TITLE31/INDEX.HTM</a>
VehicleRegTitle:	
VehicleRegLink:	<a href="http://sos.ri.gov/rules/">http://sos.ri.gov/rules/</a>

**Jurisdiction Name: Rhode Island**For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of Rhode Island				
FullName:					
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Address2:					
City:	Providence	State:	Rhode Island	Zip:	02903
PhoneBusiness:	(401) 274-4400	PhoneFax:			
EmailAddr:					
WebSource:	<a href="http://www.riag.ri.gov/contact/">http://www.riag.ri.gov/contact/</a>				
DateLastUpdate:	3/25/2010 4:53:48 PM				

POCType:	Governor				
OrgName:	Governor of Rhode Island				
FullName:					
Address1:	Office of the Governor				
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EmailAddr:	<a href="http://www.governor.ri.gov/contact/#">http://www.governor.ri.gov/contact/#</a>				
WebSource:	<a href="http://www.governor.ri.gov/contact/">http://www.governor.ri.gov/contact/</a>				
DateLastUpdate:	3/25/2010 4:52:48 PM				

POCType:	Secretary of State				
OrgName:	Rhode Island Secretary of State				
FullName:					
Address1:	82 Smith Street, State House, Room 217				
Address2:					
City:	Providence	State:	Rhode Island	Zip:	02903-1120
PhoneBusiness:	(401) 222-2357	PhoneFax:	(401) 222-1356		
EmailAddr:	<a href="mailto:aralphmollis@sos.ri.gov">mailto:aralphmollis@sos.ri.gov</a>				
WebSource:	<a href="http://sos.ri.gov/contact/">http://sos.ri.gov/contact/</a>				
DateLastUpdate:	3/24/2010 9:32:48 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article X	<a href="http://law.justia.com/rhodeisland/constitution/#">http://law.justia.com/rhodeisland/constitution/#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 13	<a href="http://www.courts.ri.gov/district/pdf/dc_civil_rules.pdf#">http://www.courts.ri.gov/district/pdf/dc_civil_rules.pdf#</a>		4/1/2010
Court: Declaratory judgment act	Statute	G.L.R.I. Chapter 9-30	<a href="http://www.rilin.state.ri.us/Statutes/TITLE9/9-30/INDEX.HTM#">http://www.rilin.state.ri.us/Statutes/TITLE9/9-30/INDEX.HTM#</a>		4/1/2010

Jurisdiction Name: Rhode Island					
Court: Default Judgment	Court Rule	Rule of Civil Procedure 55	<a href="http://www.courts.ri.gov/district/pdf/dc_civil_rules.pdf#">http://www.courts.ri.gov/district/pdf/dc_civil_rules.pdf#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 8(d)	<a href="http://www.courts.ri.gov/district/pdf/dc_civil_rules.pdf#">http://www.courts.ri.gov/district/pdf/dc_civil_rules.pdf#</a>		4/1/2010
Court: Long arm statute	Statute	G.L.R.I. § 9-5-33 (2002)	<a href="http://www.rilin.state.ri.us/Statutes/TITLE9/9-5/9-5-33.HTM#">http://www.rilin.state.ri.us/Statutes/TITLE9/9-5/9-5-33.HTM#</a>		4/6/2010
Court: Rules of Civil Procedure	Statute	District Court Civil Rules of Procedure	<a href="http://www.courts.ri.gov/district/pdf/dc_civil_rules.pdf#">http://www.courts.ri.gov/district/pdf/dc_civil_rules.pdf#</a>		4/5/2010
Court: Rules of Evidence	Statute	G.L.R.I. Title 9, Chapt. 9-19	<a href="http://www.rilin.state.ri.us/Statutes/TITLE9/9-19/INDEX.HTM#">http://www.rilin.state.ri.us/Statutes/TITLE9/9-19/INDEX.HTM#</a>		4/1/2010
Crime: Bribing a Juror	Statute	G.L.R.I. § 11-7-2	<a href="http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-7/11-7-2.HTM#">http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-7/11-7-2.HTM#</a>		8/5/2012
Crime: Extortion	Statute	G.L.R.I. § 11-42-2	<a href="http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-42/11-42-2.HTM#">http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-42/11-42-2.HTM#</a>		8/5/2012
Crime: False Personation	Statute	G.L.R.I. § 11-14	<a href="http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-14/INDEX.HTM#">http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-14/INDEX.HTM#</a>		8/5/2012
Crime: Identity Theft	Statute	G.L.R.I. § 11-18-20.1, 11-49.1-3	<a href="http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-18/11-18-20.1.HTM#">http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-18/11-18-20.1.HTM#</a>	Possession of false identification	8/5/2012
Crime: Impersonating Public Officer	Statute	G.L.R.I. § 11-14-1	<a href="http://www.rilin.state.ri.us/Statutes/TITLE11/11-14/11-14-1.HTM#">http://www.rilin.state.ri.us/Statutes/TITLE11/11-14/11-14-1.HTM#</a>		4/1/2010
Crime: Money Laundering	Statute	G.L.R.I. § 11-9.1-15	<a href="http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-9.1/11-9.1-15.HTM#">http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-9.1/11-9.1-15.HTM#</a>		8/5/2012
Crime: Obstruction of Justice	Statute	G.L.R.I. § 11-32-3	<a href="http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-32/11-32-3.HTM#">http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-32/11-32-3.HTM#</a>		8/5/2012
Crime: Oppression Under the Color of Law	Statute	G.L.R.I. § 11-42-1.1	<a href="http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-42/11-42-1.1.HTM#">http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-42/11-42-1.1.HTM#</a>		8/5/2012
Crime: Perjury	Statute	G.L.R.I. Chapter 11-33	<a href="http://www.rilin.state.ri.us/Statutes/TITLE11/11-33/INDEX.HTM#">http://www.rilin.state.ri.us/Statutes/TITLE11/11-33/INDEX.HTM#</a>		4/1/2010
Crime: Perjury, Subornation of	Statute	G.L.R.I. § 11-33-3	<a href="http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-33/11-33-3.HTM#">http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-33/11-33-3.HTM#</a>		8/5/2012
Crime: Racketeering	Statute	G.L.R.I. § 11-57-1	<a href="http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-57/11-57-1.HTM#">http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-57/11-57-1.HTM#</a>		8/5/2012
Crime: Receiving Stolen Property	Statute	G.L.R.I. § 11-41-2	<a href="http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-41/11-41-2.HTM#">http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-41/11-41-2.HTM#</a>		8/5/2012
Crime: Simulating Legal Process	Statute	G.L.R.I. § 11-42-5	<a href="http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-42/11-42-5.HTM#">http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-42/11-42-5.HTM#</a>		8/5/2012
Crime: Slavery or Human Trafficking	Statute	G.L.R.I. § 11-67-2	<a href="http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-67/11-67-2.HTM#">http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-67/11-67-2.HTM#</a>		8/5/2012
Crime: Slavery or Human Trafficking	Constitution	Const. Article I, Section 4	<a href="http://law.justia.com/rhodeisland/constitution/C01.html#">http://law.justia.com/rhodeisland/constitution/C01.html#</a>		4/1/2010
Crime: Tampering with a Witness	Statute	G.L.R.I. § 11-32-5	<a href="http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-32/11-32-5.HTM#">http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-32/11-32-5.HTM#</a>		8/5/2012
Crime: Theft by Deception	Statute	G.L.R.I. § 11-41-4	<a href="http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-41/11-41-4.HTM#">http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-41/11-41-4.HTM#</a>		8/5/2012
Crime: Unauthorized Practice of Law	Statute	G.L.R.I. § 11-27	<a href="http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-27/11-27-6.HTM#">http://webserver.rilin.state.ri.us/Statutes/TITLE11/11-27/11-27-6.HTM#</a>		8/5/2012

Jurisdiction Name: Rhode Island					
Franchises: Dual Office Prohibition	Constitution	Const. Article III, Section 6	<a href="http://law.justia.com/rhodeisland/constitution/C03.html#">http://law.justia.com/rhodeisland/constitution/C03.html#</a>		4/1/2010
Franchises: Tax code	Statute	G.L.R.I. Title 44	<a href="http://www.rilin.state.ri.us/Statutes/TITLE44/INDEX.HTM#">http://www.rilin.state.ri.us/Statutes/TITLE44/INDEX.HTM#</a>		4/6/2010
Franchises: Vehicle Code	Statute	G.L.R.I. Title 31	<a href="http://www.rilin.state.ri.us/Statutes/TITLE31/INDEX.HTM#">http://www.rilin.state.ri.us/Statutes/TITLE31/INDEX.HTM#</a>		4/6/2010
Government: Administrative Proc. Act	Statute	G.L.R.I. Title 42, Chapt. 42-35	<a href="http://www.rilin.state.ri.us/Statutes/TITLE42/42-35/INDEX.HTM#">http://www.rilin.state.ri.us/Statutes/TITLE42/42-35/INDEX.HTM#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://law.justia.com/rhodeisland/constitution/#">http://law.justia.com/rhodeisland/constitution/#</a>		4/1/2010
Rights: Eminent domain	Constitution	Const. Article 1, Section 16	<a href="http://law.justia.com/rhodeisland/constitution/C01.html#">http://law.justia.com/rhodeisland/constitution/C01.html#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article I, Section 2	<a href="http://law.justia.com/rhodeisland/constitution/C01.html#">http://law.justia.com/rhodeisland/constitution/C01.html#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article I, Section 1	<a href="http://law.justia.com/rhodeisland/constitution/C01.html#">http://law.justia.com/rhodeisland/constitution/C01.html#</a>		4/1/2010
Uniform Commercial Code (UCC)	Statute	G.L.R.I. Title 6A	<a href="http://www.rilin.state.ri.us/Statutes/TITLE6A/INDEX.HTM#">http://www.rilin.state.ri.us/Statutes/TITLE6A/INDEX.HTM#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

#### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Atlantic Reporter	1885		A., A.2d	Supreme Court
Rhode Island Reports	1828	1980	R.I.	Supreme Court

#### COURTS:

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
District Court			15		1			GLRI Title 8, CH. 8-8
CourtLink: <a href="http://www.courts.ri.gov/district/defaultnew-district.htm">http://www.courts.ri.gov/district/defaultnew-district.htm</a> Description:								
Family Court			22		1			
CourtLink: <a href="http://www.courts.ri.gov/family/defaultnew-family.htm">http://www.courts.ri.gov/family/defaultnew-family.htm</a> Description:								
Probate Court								GLRI Title 8, CH. 8-9
CourtLink: Description:								
Superior Court			27		1			GLRI Title 8, CH. 8-2
CourtLink: <a href="http://www.courts.ri.gov/superior/defaultnew-superior.htm">http://www.courts.ri.gov/superior/defaultnew-superior.htm</a> Description:								
Supreme Court			5		1			GLRI Title 8, CH. 8-1
CourtLink: <a href="http://www.courts.ri.gov/supreme/defaultnew-supreme.htm">http://www.courts.ri.gov/supreme/defaultnew-supreme.htm</a> Description:								

Jurisdiction Name:		Rhode Island					
Traffic Court			8		1		GLRI Title 8, CH. 8-8.2
CourtLink:		<a href="http://www.courts.ri.gov/traffic/defaultnew-traffic.htm">http://www.courts.ri.gov/traffic/defaultnew-traffic.htm</a>					
Description:							
Worker's Compensation Court			10		1		
CourtLink:		<a href="http://www.courts.ri.gov/workers/defaultnew-workers.htm">http://www.courts.ri.gov/workers/defaultnew-workers.htm</a>					
Description:							

**TAX NOTICES:**

**Jurisdiction Name:** South Carolina

Type:	State	IncomeTax?:	<input checked="" type="checkbox"/>
Abbreviation:	SC	Country:	United States
StatutesName:	South Carolina Code of Laws (	DateJoinedCountry:	5/23/1788
NumCounties:	46		
AreaCodes:	803 - 843 - 864		

**Jurisdiction General Information:****Jurisdiction Tax Information:**

1. Title 12 contains the state Income Tax.
2. Title 12, Chapter 6 contains the Income Tax Act pertaining to persons.
3. COL 12-6-30(2) defines the term "Resident individual" as:  
"an individual domiciled in this State. A "nonresident individual" means an individual other than a resident individual or a part-year resident.
4. COL 12-6-510(A) imposes the graduated tax upon individuals.
5. COL 12-6-560 says that "gross income" shall be computed the same as that in the Internal Revenue Code.
6. COL 12-6-1130 describes how to compute "taxable income".
7. COL 12-6-1720 describes the taxable income of nonresident individuals.
8. COL 12-6-40(A)(2)(d) says that "(d) The terms defined in Internal Revenue Code Sections 7701, 7702, and 7703 have the same meaning for South Carolina income tax purposes, unless a different meaning is clearly required."
9. Federal liability is a prerequisite to state liability.

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.myscgov.com/">http://www.myscgov.com/</a>
ConstitutionLink:	<a href="http://www.harbornet.com/rights/s-carol.txt">http://www.harbornet.com/rights/s-carol.txt</a>
StatutesLink:	<a href="http://www.scstatehouse.gov/code/statmast.php">http://www.scstatehouse.gov/code/statmast.php</a>
RegulationsLink:	<a href="http://www.scstatehouse.gov/coderegs/statmast.htm">http://www.scstatehouse.gov/coderegs/statmast.htm</a>
RegisterLink:	
CourtsLink:	<a href="http://www.findlaw.com/11stategov/sc/scca.html">http://www.findlaw.com/11stategov/sc/scca.html</a>
CourtCivilRulesLink:	<a href="http://www.judicial.state.sc.us/courtReg/indexCivil.cfm">http://www.judicial.state.sc.us/courtReg/indexCivil.cfm</a>
CourtCriminalRulesLink:	<a href="http://www.judicial.state.sc.us/courtReg/indexCriminal.cfm">http://www.judicial.state.sc.us/courtReg/indexCriminal.cfm</a>
CourtAppelRulesLink:	<a href="http://www.judicial.state.sc.us/courtReg/indexCriminal.cfm">http://www.judicial.state.sc.us/courtReg/indexCriminal.cfm</a>
RulesOfEvidenceLink:	<a href="http://www.judicial.state.sc.us/courtReg/indexEvd.cfm">http://www.judicial.state.sc.us/courtReg/indexEvd.cfm</a>
UCCFilingsLink:	<a href="http://www.scsos.com/Uniform_Commercial_Code.htm">http://www.scsos.com/Uniform_Commercial_Code.htm</a>
AdminOfficeOfCourtsLink:	<a href="http://www.judicial.state.sc.us/">http://www.judicial.state.sc.us/</a>

**FRANCHISES:**



<b>Jurisdiction Name:</b>	<b>South Carolina</b>
TaxCodeTitle:	Title 12
TaxCodeLink:	<a href="http://www.scstatehouse.net/code/statmast.htm">http://www.scstatehouse.net/code/statmast.htm</a>
TaxRegTitle:	Chapter 117
TaxRegsLink:	<a href="http://www.scstatehouse.gov/coderegs/c117.htm">http://www.scstatehouse.gov/coderegs/c117.htm</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	IRS Form W-4
Tax-WithHldgExForm:	IRS Form W-4 Exempt
Tax-MainReturnForms:	Form SC1040: Residents; Form ScheduleNR: Nonresidents
Tax-SubstW2Form:	Form SC4852
Tax-RevenueAgency:	South Carolina Department of Revenue (DOR)
RevenueDeptLink:	<a href="http://www.sctax.org/">http://www.sctax.org/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 56
VehCodeLink:	<a href="http://www.scstatehouse.net/code/titl56.htm">http://www.scstatehouse.net/code/titl56.htm</a>
VehicleRegTitle:	Chapter 63
VehicleRegLink:	<a href="http://www.scstatehouse.gov/coderegs/c063.htm">http://www.scstatehouse.gov/coderegs/c063.htm</a>

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General		
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City:	Columbia	State:	South Carolina
		Zip:	29201
PhoneBusiness:	803-734-3970	PhoneFax:	
EmailAddr:	mailto:info@scattorneygeneral.com		
WebSource:	<a href="http://www.scattorneygeneral.com/ag/contact.html">http://www.scattorneygeneral.com/ag/contact.html</a>		
DateLastUpdate:	3/25/2010 5:00:29 PM		

POCType:	Governor		
OrgName:	Governor of South Carolina		
FullName:			
Address1:	Office of the Governor		
Address2:	P.O. Box 12267		
City:	Columbia	State:	South Carolina
		Zip:	29211
PhoneBusiness:	803-734-2100	PhoneFax:	803-734-5167
EmailAddr:	<a href="http://governor.sc.gov/contact/email/default.htm">http://governor.sc.gov/contact/email/default.htm</a>		
WebSource:	<a href="http://governor.sc.gov/contact/">http://governor.sc.gov/contact/</a>		
DateLastUpdate:	3/25/2010 4:58:10 PM		

<b>Jurisdiction Name:</b>						<b>South Carolina</b>							
POCType:		Secretary of State											
OrgName:		South Carolina Secretary of State											
FullName:													
Address1:		1205 Pendleton Street Suite 525											
Address2:													
City:		Columbia				State:		South Carolina		Zip:		29201	
PhoneBusiness:		803-734-1957				PhoneFax:							
EmailAddr:		http://www.scsos.com/index.asp?n=39&p=0&s=39											
WebSource:		<a href="http://www.scsos.com/index.asp?n=39&amp;p=0&amp;s=39">http://www.scsos.com/index.asp?n=39&amp;p=0&amp;s=39</a>											
DateLastUpdate:		3/24/2010 9:35:16 PM											

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Anti Injunction Act	Statute	S.C.C.O.L. § 12-60-80	<a href="http://www.scstatehouse.gov/cgi-bin/query.exe?first=DOC&amp;querytext=declaratory%20judgment&amp;category=Code&amp;conid=5406861&amp;result_pos=0&amp;keyval=250#OC2#">http://www.scstatehouse.gov/cgi-bin/query.exe?first=DOC&amp;querytext=declaratory%20judgment&amp;category=Code&amp;conid=5406861&amp;result_pos=0&amp;keyval=250#OC2#</a>		4/1/2010
Court: Common law rules	Statute	S.C.C.O.L. § 16-9-380	<a href="http://www.scstatehouse.gov/code/t16c009.php#">http://www.scstatehouse.gov/code/t16c009.php#</a>		8/5/2012
Court: Constitutional court authorization	Constitution	Const. Article V	<a href="http://law.justia.com/southcarolina/constitution/#">http://law.justia.com/southcarolina/constitution/#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 13	<a href="http://www.judicial.state.sc.us/courtReg/displayRule.cfm?ruleID=13.0&amp;subRuleID=&amp;ruleType=CIV#">http://www.judicial.state.sc.us/courtReg/displayRule.cfm?ruleID=13.0&amp;subRuleID=&amp;ruleType=CIV#</a>		4/1/2010
Court: Declaratory judgment act	Statute	S.C.C.O.L. Title 15, Chapter 53	<a href="http://www.scstatehouse.gov/cgi-bin/query.exe?first=DOC&amp;querytext=declaratory%20judgment&amp;category=Code&amp;conid=5406861&amp;result_pos=0&amp;keyval=309#">http://www.scstatehouse.gov/cgi-bin/query.exe?first=DOC&amp;querytext=declaratory%20judgment&amp;category=Code&amp;conid=5406861&amp;result_pos=0&amp;keyval=309#</a>		4/1/2010
Court: Default Judgment	Court Rule	Rule of Civil Procedure 55	<a href="http://www.judicial.state.sc.us/courtReg/displayRule.cfm?ruleID=55.0&amp;subRuleID=&amp;ruleType=CIV#">http://www.judicial.state.sc.us/courtReg/displayRule.cfm?ruleID=55.0&amp;subRuleID=&amp;ruleType=CIV#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 8(d)	<a href="http://www.judicial.state.sc.us/courtreg/displayRule.cfm?ruleID=8.0&amp;subRuleID=&amp;ruleType=CIV#">http://www.judicial.state.sc.us/courtreg/displayRule.cfm?ruleID=8.0&amp;subRuleID=&amp;ruleType=CIV#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	S.C.C.O.L. § 15-35-940	<a href="http://www.scstatehouse.gov/code/t15c035.htm#">http://www.scstatehouse.gov/code/t15c035.htm#</a>		4/3/2010
Court: Long arm statute	Statute	S.C.C.O.L. § 36-2-803 (2002)	<a href="http://www.scstatehouse.gov/code/t36c002.htm#">http://www.scstatehouse.gov/code/t36c002.htm#</a>		4/3/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure	<a href="http://www.judicial.state.sc.us/courtReg/indexCivil.cfm#">http://www.judicial.state.sc.us/courtReg/indexCivil.cfm#</a>		4/5/2010
Court: Rules of Evidence	Court Rule	Rules of Evidence	<a href="http://www.judicial.state.sc.us/courtReg/indexEvd.cfm#">http://www.judicial.state.sc.us/courtReg/indexEvd.cfm#</a>		4/5/2010
Crime: Barratry	Statute	S.C.C.O.L. § 16-17-10	<a href="http://www.scstatehouse.gov/code/t16c017.php#">http://www.scstatehouse.gov/code/t16c017.php#</a>		8/5/2012
Crime: Bribing a Voter	Statute	S.C.C.O.L. § 16-9-260	<a href="http://www.scstatehouse.gov/code/t16c009.php#">http://www.scstatehouse.gov/code/t16c009.php#</a>		8/5/2012

<b>Jurisdiction Name: South Carolina</b>					
Crime: Conspiracy	Statute	S.C.C.O.L. § 16-17-410	<a href="http://www.scstatehouse.gov/code/t16c017.php#">http://www.scstatehouse.gov/code/t16c017.php#</a>		8/5/2012
Crime: Conspiracy Against Rights	Statute	S.C.C.O.L. § 16-5-10	<a href="http://www.scstatehouse.gov/code/t16c005.php#">http://www.scstatehouse.gov/code/t16c005.php#</a>		8/5/2012
Crime: Extortion	Statute	S.C.C.O.L. § 16-17-640	<a href="http://www.scstatehouse.gov/code/t16c017.php#">http://www.scstatehouse.gov/code/t16c017.php#</a>		8/5/2012
Crime: Identity Theft	Statute	S.C.C.O.L. § 16-13-450, 510	<a href="http://www.scstatehouse.gov/code/t16c013.php#">http://www.scstatehouse.gov/code/t16c013.php#</a>	Unlawful issuance, sale of id cards.	8/5/2012
Crime: Impersonating Public Officer	Statute	S.C.C.O.L. § 16-13-290, 16-17-735	<a href="http://www.scstatehouse.gov/code/t16c013.htm#">http://www.scstatehouse.gov/code/t16c013.htm#</a>		8/5/2012
Crime: Misprision or Compounding	Statute	S.C.C.O.L. § 16-9-370	<a href="http://www.scstatehouse.gov/code/t16c009.php#">http://www.scstatehouse.gov/code/t16c009.php#</a>		8/5/2012
Crime: Perjury	Statute	S.C.C.O.L. § 16-9-10	<a href="http://www.scstatehouse.gov/code/t16c009.htm#">http://www.scstatehouse.gov/code/t16c009.htm#</a>		4/1/2010
Crime: Perjury, Subornation of	Statute	S.C.C.O.L. § 16-9-20	<a href="http://www.scstatehouse.gov/code/t16c009.php#">http://www.scstatehouse.gov/code/t16c009.php#</a>		8/5/2012
Crime: Purchasing Office	Statute	S.C.C.O.L. § 16-9-290	<a href="http://www.scstatehouse.gov/code/t16c009.php#">http://www.scstatehouse.gov/code/t16c009.php#</a>		8/5/2012
Crime: Receiving Stolen Property	Statute	S.C.C.O.L. § 16-13-180	<a href="http://www.scstatehouse.gov/code/t16c013.php#">http://www.scstatehouse.gov/code/t16c013.php#</a>		8/5/2012
Crime: Tampering with a Witness	Statute	S.C.C.O.L. § 16-9-340, 350	<a href="http://www.scstatehouse.gov/code/t16c009.php#">http://www.scstatehouse.gov/code/t16c009.php#</a>		8/5/2012
Crime: Theft by Deception	Statute	S.C.C.O.L. § 16-13-240	<a href="http://www.scstatehouse.gov/code/t16c013.php#">http://www.scstatehouse.gov/code/t16c013.php#</a>		8/5/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article 1, Section 8(internal); Const. Article VI, Section 3 (officers)	<a href="http://law.justia.com/southcarolina/constitution/a01.html#">http://law.justia.com/southcarolina/constitution/a01.html#</a>		4/1/2010
Franchises: No Titles of Nobility	Constitution	Const. Article I, Section 4	<a href="http://law.justia.com/southcarolina/constitution/a01.html#">http://law.justia.com/southcarolina/constitution/a01.html#</a>		4/1/2010
Franchises: Tax code	Statute	S.C.C.O.L. Title 12	<a href="http://www.scstatehouse.gov/code/tit12.htm#">http://www.scstatehouse.gov/code/tit12.htm#</a>		4/3/2010
Franchises: Vehicle Code	Statute	S.C.C.O.L. Title 56	<a href="http://www.scstatehouse.gov/code/tit56.htm#">http://www.scstatehouse.gov/code/tit56.htm#</a>		4/3/2010
Government: Administrative Proc. Act	Statute	S.C.C.O.L. Title 1, Chapt. 23	<a href="http://www.scstatehouse.gov/CODE/t01c023.htm#">http://www.scstatehouse.gov/CODE/t01c023.htm#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://law.justia.com/southcarolina/constitution/a01.html#">http://law.justia.com/southcarolina/constitution/a01.html#</a>		4/1/2010
Rights: Eminent domain	Constitution	Const. Article I, Section 13	<a href="http://law.justia.com/southcarolina/constitution/a01.html#">http://law.justia.com/southcarolina/constitution/a01.html#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article I, Section 3	<a href="http://law.justia.com/southcarolina/constitution/a01.html#">http://law.justia.com/southcarolina/constitution/a01.html#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article I, Section 1	<a href="http://law.justia.com/southcarolina/constitution/a01.html#">http://law.justia.com/southcarolina/constitution/a01.html#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
South Carolina Equity Reports: Bailey's Equity	1830	1831	8 S.C.Eq. (Bail Eq.)	Courts of Equity
South Carolina Equity Reports: Cheves' Equity	1839	1840	15 S.C.Eq. (Chev.Eq.)	Courts of Equity
South Carolina Equity Reports: Desaussure's Equity (1-4)	1784	1817	e.g., 24 S.C.Eq. (3 Rich.Eq.)	Courts of Equity
South Carolina Equity Reports: Dudley's Equity	1837	1838	13 S.C.Eq. (Dud.Eq.)	Courts of Equity
South Carolina Equity Reports: Harper's Equity	1824		e.g., 5 S.C.Eq. (Harp.Eq.)	Courts of Equity

Jurisdiction Name: South Carolina				
South Carolina Equity Reports: Hill's Chancery (10-11)	1833	1837	e.g., 10 S.C.Eq. (1 Hill Eq.)	Courts of Equity
South Carolina Equity Reports: McCord's Chancery (6-7)	1825	1827	e.g., 6 S.C.Eq. (1 McCord Eq.)	Courts of Equity
South Carolina Equity Reports: McMullen's Equity	1840	1842	16 S.C.Eq. (McMul.Eq)	Courts of Equity
South Carolina Equity Reports: Rice's Equity	1838	1839	14 S.C.Eq. (Rice.Eq.)	Courts of Equity
South Carolina Equity Reports: Richardson's Cases	1831	1832	9 S.C.Eq. (Rich.Cas.)	Courts of Equity
South Carolina Equity Reports: Richardson's Equity (18-19)	1844	1846	e.g., 18 S.C.Eq. (1 Rich.Eq.)	Courts of Equity
South Carolina Equity Reports: Riley's Equity	1836	1837	12 S.C.Eq. (Ril.Eq.)	Courts of Equity
South Carolina Equity Reports: Speers' Equity	1842	1844	17 S.C.Eq. (Speers Eq.)	Courts of Equity
South Carolina Equity Reports: Strobhart's Equity (18-19)	1845	1850	e.g., 20 S.C.Eq. (1 Strob.Eq.)	Courts of Equity
South Carolina Equity Reports: Richardson's Equity (24-35)	1850	1868	e.g., 24 S.C.Eq. (3 Rich.Eq.)	Courts of Equity
South Carolina Law Reports: Bailey (17-18)	1828	1832	e.g., 17 S.C.L. (1 Bail.)	Courts of Law before 1868
South Carolina Law Reports: Bay (1-2)	1783	1804	e.g., 1 S.C.L. (1 Bay)	Courts of Law before 1868
South Carolina Law Reports: Brevard (3-5)	1793	1816	e.g., 3 S.C.L. (3 Brev.)	Courts of Law before 1868
South Carolina Law Reports: Cheves	1839	1840	25 S.C.L. (Chev.)	Courts of Law before 1868
South Carolina Law Reports: Dudley	1837	1838	23 S.C.L. (Dud)	Courts of Law before 1868
South Carolina Law Reports: Harper	1823	1831	16 S.C.L. (Harp)	Courts of Law before 1868
South Carolina Law Reports: Hill (19-210)	1833	1837	e.g., 19 S.C.L. (1 Hill.)	Courts of Law before 1868
South Carolina Law Reports: McCord (12-15)	1821	1828	e.g., 12 S.C.L. (1 McCordh)	Courts of Law before 1868
South Carolina Law Reports: McMullen (26-27)	1840	1842	e.g., 26 S.C.L. (1 McMul.)	Courts of Law before 1868
South Carolina Law Reports: Mill (Constitutional ) (8-9)	1817	1818	e.g., 8 S.C.L. (3 Mill)	Courts of Law before 1868
South Carolina Law Reports: Nott and McCord (10-11)	1817	1820	e.g., 10 S.C.L. (1 Nott & McC.)	Courts of Law before 1868
South Carolina Law Reports: Rice	1838	1839	24 S.C.L. (Rice)	Courts of Law before 1868
South Carolina Law Reports: Richardson (30-31)	1844	1845	e.g., 30 S.C.L. (1 Rich.)	Courts of Law before 1868
South Carolina Law Reports: Riley	1836	1837	22 S.C.L. (Ril.)	Courts of Law before 1868
South Carolina Law Reports: Speers (28-29)	1842	1844	e.g., 28 S.C.L. (1 Speers)	Courts of Law before 1868
South Carolina Law Reports: Strobhart (32-36)	1846	1850	e.g., 32 S.C.L. (1 Strob..)	Courts of Law before 1868
South Carolina Law Reports: Treadway (6-7)	1812	1816	e.g., 6 S.C.L. (1 Tread.)	Courts of Law before 1868
South Carolina Law Reports: Richardson (37-49)	1850	1868	e.g., 37 S.C.L. (3 Rich.)	Courts of Law before 1868
South Carolina Reports	1868		S.C.	Supreme Court
South Carolina Reports	1983		S.C.	Court of Appeals
South Eastern Reporter	1886		S.E., S.E.2d	Supreme Court
South Eastern Reporter	1883		S.E.2d	Court of Appeals

**COURTS:**

Jurisdiction Name: South Carolina								
CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Circuit Court			46	6 yr	16	16		SCCOL Title 14, Ch. 5
CourtLink: <a href="http://www.judicial.state.sc.us/circuitCourt/index.cfm">http://www.judicial.state.sc.us/circuitCourt/index.cfm</a>								
Description:								
County Courts								SCCOL Title 14, Ch. 9
CourtLink:								
Description:								
Court of Appeals			8	6 yr elect	1			SCCOL Title 14, Ch. 8
CourtLink: <a href="http://www.judicial.state.sc.us/appeals/">http://www.judicial.state.sc.us/appeals/</a>								
Description:								
Family Court			32		16			
CourtLink: <a href="http://www.judicial.state.sc.us/familyCourt/">http://www.judicial.state.sc.us/familyCourt/</a>								
Description:								
Magistrate Court			300	4 yr				
CourtLink: <a href="http://www.judicial.state.sc.us/magistrateCourt/">http://www.judicial.state.sc.us/magistrateCourt/</a>								
Description: There are approximately 300 magistrates in South Carolina, each serving the county for which he or she is appointed. They are appointed to four-year terms by the Governor upon the advice and consent of the Senate. Magistrates must also pass a certification examination within one year of their appointment. Magistrates generally have criminal trial jurisdiction over all offenses subject to the penalty of a fine, as set by statute, but generally, not exceeding \$500.00 or imprisonment not exceeding 30 days, or both. In addition, they are responsible for setting bail, conducting preliminary hearings, and issuing arrest and search warrants. Magistrates have civil jurisdiction when the amount in controversy does not exceed \$7,500.								
Municipal Court								SCCOL Title 14, Ch. 25
CourtLink: <a href="http://www.judicial.state.sc.us/municipalCourt/municipalMap.cfm">http://www.judicial.state.sc.us/municipalCourt/municipalMap.cfm</a>								
Description:								
Probate Court								SCCOL Title 14, Ch. 23
CourtLink: <a href="http://www.judicial.state.sc.us/probateCourt/">http://www.judicial.state.sc.us/probateCourt/</a>								
Description: Each county has a Probate Judge who is popularly elected to a four year term and has jurisdiction over marriage licenses, estates of deceased persons, guardianships of incompetents, conservatorships of estates of minors and incompetents, minor settlements under \$25,000 and involuntary commitments to institutions for mentally ill and/or chemically dependent persons. They also have exclusive jurisdiction over trusts and concurrent jurisdiction with Circuit Courts over powers of attorney.								
Supreme Court			5		1			SCCOL Title 14, Ch. 3
CourtLink: <a href="http://www.judicial.state.sc.us/supreme/">http://www.judicial.state.sc.us/supreme/</a>								
Description:								

**TAX NOTICES:**

RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
3401	6.41.01	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=SC-DOR3401#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=SC-DOR3401#</a>	

<b>Jurisdiction Name:</b>		<b>South Dakota</b>	
Type:	State	IncomeTax?:	<input type="checkbox"/>
Abbreviation:	SD	Country:	United States
StatutesName:	South Dakota Codified Laws (	DateJoinedCountry:	11/2/1889
NumCounties:	67		
AreaCodes:	605		

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.sd.gov/">http://www.sd.gov/</a>
ConstitutionLink:	<a href="http://legis.state.sd.us/statutes/ConstitutionArticleList.aspx">http://legis.state.sd.us/statutes/ConstitutionArticleList.aspx</a>
StatutesLink:	<a href="http://legis.state.sd.us/statutes/index.aspx">http://legis.state.sd.us/statutes/index.aspx</a>
RegulationsLink:	<a href="http://legis.state.sd.us/rules/index.aspx">http://legis.state.sd.us/rules/index.aspx</a>
RegisterLink:	
CourtsLink:	<a href="http://www.findlaw.com/11stategov/sd/sdca.html">http://www.findlaw.com/11stategov/sd/sdca.html</a>
CourtCivilRulesLink:	<a href="http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=15">http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=15</a>
CourtCriminalRulesLink:	<a href="http://legis.state.sd.us/statutes/DisplayStatute.aspx?Statute=23A-45&amp;Type=Statute">http://legis.state.sd.us/statutes/DisplayStatute.aspx?Statute=23A-45&amp;Type=Statute</a>
CourtAppelRulesLink:	<a href="http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=15-26A">http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=15-26A</a>
RulesOfEvidenceLink:	<a href="http://legis.state.sd.us/statutes/DisplayStatute.aspx?Statute=19-9&amp;Type=Statute">http://legis.state.sd.us/statutes/DisplayStatute.aspx?Statute=19-9&amp;Type=Statute</a>
UCCFilingsLink:	<a href="http://www.sdsos.gov/businessservices/ucc.shtm">http://www.sdsos.gov/businessservices/ucc.shtm</a>
AdminOfficeOfCourtsLink:	<a href="http://www.sdjudicial.com/">http://www.sdjudicial.com/</a>

**FRANCHISES:**

TaxCodeTitle:	Title 10
TaxCodeLink:	<a href="http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=10">http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=10</a>
TaxRegTitle:	Sect. 64:01-64:80
TaxRegsLink:	<a href="http://legis.state.sd.us/rules/RulesList.aspx">http://legis.state.sd.us/rules/RulesList.aspx</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	South Dakota Department of Revenue and Regulation
RevenueDeptLink:	<a href="http://www.state.sd.us/drr2/revenue.html">http://www.state.sd.us/drr2/revenue.html</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 32
VehCodeLink:	<a href="http://legis.state.sd.us/statutes/Index.cfm?FuseAction=DisplayStatute&amp;FindType=Statute&amp;txtStatute=32">http://legis.state.sd.us/statutes/Index.cfm?FuseAction=DisplayStatute&amp;FindType=Statute&amp;txtStatute=32</a>
VehicleRegTitle:	Section 70
VehicleRegLink:	<a href="http://legis.state.sd.us/rules/RulesList.aspx">http://legis.state.sd.us/rules/RulesList.aspx</a>

<b>Jurisdiction Name:</b>	<b>South Dakota</b>
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For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of South Dakota				
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Address1:	1302 E Hwy 14, Suite 1				
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PhoneBusiness:	(605) 773-3215	PhoneFax:	(605) 773-4106		
EmailAddr:	mailto:atghelp@state.sd.us				
WebSource:	<a href="http://www.state.sd.us/attorney/office/contact.asp">http://www.state.sd.us/attorney/office/contact.asp</a>				
DateLastUpdate:	3/25/2010 5:05:28 PM				

POCType:	Governor				
OrgName:	Governor of South Dakota				
FullName:					
Address1:	Office of the Governor				
Address2:	500 E. Capitol Ave.				
City:	Pierre	State:	South Dakota	Zip:	57501
PhoneBusiness:	605.773.3212	PhoneFax:			
EmailAddr:	<a href="http://www.state.sd.us/governor/Main/forms/RequestForm.asp">http://www.state.sd.us/governor/Main/forms/RequestForm.asp</a>				
WebSource:	<a href="http://www.state.sd.us/governor/">http://www.state.sd.us/governor/</a>				
DateLastUpdate:	3/25/2010 5:02:24 PM				

POCType:	Secretary of State				
OrgName:	South Dakota Secretary of State				
FullName:					
Address1:	Capitol Building				
Address2:	500 East Capitol Avenue Ste 204				
City:	Pierre	State:	South Dakota	Zip:	57501-5070
PhoneBusiness:	(605) 773-3537	PhoneFax:	(605) 773-6580		
EmailAddr:	mailto:sdsos@state.sd.us				
WebSource:	<a href="http://www.sdsos.gov/contactus/contact.shtm">http://www.sdsos.gov/contactus/contact.shtm</a>				
DateLastUpdate:	3/24/2010 9:36:53 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article 5	<a href="http://legis.state.sd.us/statutes/Constitution.aspx#">http://legis.state.sd.us/statutes/Constitution.aspx#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	S.D.C.L. § 15-6-13	<a href="http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=15-6#">http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=15-6#</a>		4/2/2010



Jurisdiction Name: South Dakota					
Court: Declaratory judgment act	Statute	S.D.C.L. Chapter 21-24	<a href="#">#http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=21-24#</a>		4/1/2010
Court: Default Judgment	Court Rule	S.D.C.L. § 15-6-54	<a href="#">#http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=15-6#</a>		4/2/2010
Court: Disqualification of Judge	Court Rule	S.D.C.L. § 15-6-63	<a href="#">#http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=15-6-63#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	S.D.C.L. § 15-6-8(d)	<a href="#">#http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=15-6-8(D)#</a>		4/2/2010
Court: Foreign Judgment Act	Statute	S.D.C.L. Chapter 15-16A	<a href="#">#http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=15-16A#</a>		4/1/2010
Court: Long arm statute	Statute	S.D.C.L. § 15-7-2 (2002)	<a href="#">#http://legis.state.sd.us/statutes/DisplayStatute.aspx?Statute=15-7-2&amp;Type=Statute#</a>		4/3/2010
Court: Rules of Civil Procedure	Statute	S.D.C.L. Title 15	<a href="#">#http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=15#</a>		4/5/2010
Court: Rules of Evidence	Statute	S.D.C.L. Title 19, Chapt. 19-9	<a href="#">#http://legis.state.sd.us/statutes/DisplayStatute.aspx?Statute=19-9&amp;Type=Statute#</a>		4/5/2010
Court: Rules of Evidence	Statute	S.D.C.L. Title 19, Chapter 19-9	<a href="#">#http://legis.state.sd.us/statutes/DisplayStatute.aspx?Statute=19-9&amp;Type=Statute#</a>		4/1/2010
Crime: Barratry	Statute	S.D.C.L. § 22-12-1	<a href="#">#http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-12-1#</a>		8/5/2012
Crime: Bribing a Juror	Statute	S.D.C.L. § 22-12A-11	<a href="#">#http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-12A-11#</a>		8/5/2012
Crime: Extortion	Statute	S.D.C.L. § 22-30A-4	<a href="#">#http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-30A-4#</a>		8/5/2012
Crime: Extortion	Statute	S.D.C.L. § 22-30A-4	<a href="#">#http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-30A-4#</a>		8/5/2012
Crime: Harassment	Statute	S.D.C.L. § 22-19B-1	<a href="#">#http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-19B-1#</a>		8/5/2012
Crime: Harassment	Statute	S.D.C.L. § 22-11-32	<a href="#">#http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-11-32#</a>		8/5/2012
Crime: Identity Theft	Statute	S.D.C.L. § 22-40-8	<a href="#">#http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-40-8#</a>		8/5/2012
Crime: Impersonating Public Officer	Statute	S.D.C.L. § 22-40-16	<a href="#">#http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-40-16#</a>		4/1/2010
Crime: Misprision or Compounding	Statute	S.D.C.L. § 22-11-10, 22-11-12	<a href="#">#http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-11-10#</a>		8/5/2012
Crime: Perjury	Statute	S.D.C.L. § 22-29-1	<a href="#">#http://legis.state.sd.us/statutes/DisplayStatute.aspx?Statute=22-29-1&amp;Type=Statute#</a>		4/3/2010
Crime: Perjury, Subornation of	Statute	S.D.C.L. § 22-29-6	<a href="#">#http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-29-6#</a>		8/5/2012
Crime: Purchasing Office	Statute	S.D.C.L. § 22-12A-2	<a href="#">#http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-12A-2#</a>		8/5/2012
Crime: Receiving Stolen Property	Statute	S.D.C.L. § 22-30A-7	<a href="#">#http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-30A-7#</a>		8/5/2012



Jurisdiction Name: South Dakota					
Crime: Simulating Legal Process	Statute	S.D.C.L. § 22-12-5, 22-11-28	<a href="http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-12-5#">http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-12-5#</a>	Counterfeit lien, simulating process	8/5/2012
Crime: Slavery or Human Trafficking	Statute	S.D.C.L. § 22-49-1	<a href="http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-49-1#">http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-49-1#</a>		8/5/2012
Crime: Tampering with a Witness	Statute	S.D.C.L. § 22-11-19	<a href="http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-11-19#">http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-11-19#</a>		8/5/2012
Crime: Tampering with Public Records	Statute	S.D.C.L. § 22-11-23	<a href="http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-11-23#">http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-11-23#</a>		8/5/2012
Crime: Terrorism	Statute	S.D.C.L. § 22-8-12	<a href="http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-8-12#">http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-8-12#</a>		8/5/2012
Crime: Theft by Deception	Statute	S.D.C.L. § 22-30A-3	<a href="http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-30A-3#">http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-30A-3#</a>		4/3/2010
Crime: Theft by Deception	Statute	S.D.C.L. § 22-30A-3	<a href="http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-30A-3#">http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-30A-3#</a>		8/5/2012
Crime: Theft of Services	Statute	S.D.C.L. § 22-30A-8	<a href="http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-30A-8#">http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=22-30A-8#</a>		8/5/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article 3, Section 3	<a href="http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=0N-3-3#">http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=0N-3-3#</a>		4/1/2010
Franchises: Tax code	Statute	S.D.C.L. Title 10	<a href="http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=10#">http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=10#</a>		4/3/2010
Franchises: Vehicle Code	Statute	S.D.C.L. Title 32	<a href="http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=32#">http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=32#</a>		4/3/2010
Government: Administrative Proc. Act	Statute	S.D.C.L. Title 1, Chapt. 26 to 26E	<a href="http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=1#">http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=1#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article 6	<a href="http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=0N-6#">http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=0N-6#</a>		4/1/2010
Rights: Eminent domain	Constitution	Const. Article VI, Section 13	<a href="http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=0N-6#">http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=0N-6#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article VI, Sections 1 and 18	<a href="http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=0N-6#">http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=0N-6#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article VI, Section 26	<a href="http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=0N-6#">http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=0N-6#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

#### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Dakota Reports	1867	1889	Dakota	Supreme Court of Dakota
North Western Reporter	1867	1889	N.W.	Supreme Court of Dakota
North Western Reporter	1890		N.W., N.W.2d	Supreme Court
South Dakota Reports	1890	1976	S.D.	Supreme Court

#### COURTS:

<b>Jurisdiction Name:</b> <b>South Dakota</b>								
CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Circuit Court			38		7	7		SDCL Title 16, Chapter 06
CourtLink: <a href="http://www.sjudicial.com/cc/circuithome.aspx">http://www.sjudicial.com/cc/circuithome.aspx</a>								
Description: 66 counties.								
Magistrate Courts			14		7			SDCL Title 16, Chapter 12A
CourtLink:								
Description:								
Supreme Court			5		1			SDCL Title 16, Chapter 01
CourtLink: <a href="http://www.sjudicial.com/sc/Default.aspx">http://www.sjudicial.com/sc/Default.aspx</a>								
Description:								

**TAX NOTICES:**

<b>Jurisdiction Name:</b> Tennessee	
Type:	State
Abbreviation:	TN
StatutesName:	Tennessee Code (T.C.)
NumCounties:	95
AreaCodes:	423 - 615 - 731 - 865 - 901 - 931
IncomeTax?:	<input type="checkbox"/>
Country:	United States
DateJoinedCountry:	6/1/1796

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.state.tn.us/">http://www.state.tn.us/</a>
ConstitutionLink:	<a href="http://www.michie.com/tennessee/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=tncode">http://www.michie.com/tennessee/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=tncode</a>
StatutesLink:	<a href="http://www.lexisnexis.com/hottopics/tncode/">http://www.lexisnexis.com/hottopics/tncode/</a>
RegulationsLink:	<a href="http://www.tennessee.gov/sos/rules/rules2.htm">http://www.tennessee.gov/sos/rules/rules2.htm</a>
RegisterLink:	<a href="http://www.tennessee.gov/sos/pub/tar/index.htm">http://www.tennessee.gov/sos/pub/tar/index.htm</a>
CourtsLink:	<a href="http://www.findlaw.com/11stategov/tx/txca.html">http://www.findlaw.com/11stategov/tx/txca.html</a>
CourtCivilRulesLink:	<a href="http://www.tsc.state.tn.us/OPINIONS/tsc/rules/TNRulesOfCourt/civilproindex.htm">http://www.tsc.state.tn.us/OPINIONS/tsc/rules/TNRulesOfCourt/civilproindex.htm</a>
CourtCriminalRulesLink:	<a href="http://www.tsc.state.tn.us/OPINIONS/tsc/rules/TNRulesOfCourt/crimprocindex.htm">http://www.tsc.state.tn.us/OPINIONS/tsc/rules/TNRulesOfCourt/crimprocindex.htm</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://tscaoc.tsc.state.tn.us/OPINIONS/TSC/RULES/TNRulesOfCourt/evidence.htm">http://tscaoc.tsc.state.tn.us/OPINIONS/TSC/RULES/TNRulesOfCourt/evidence.htm</a>
UCCFilingsLink:	<a href="http://tennessee.gov/sos/bus_svc/ucc.htm">http://tennessee.gov/sos/bus_svc/ucc.htm</a>
AdminOfficeOfCourtsLink:	<a href="http://www.tsc.state.tn.us/index.htm">http://www.tsc.state.tn.us/index.htm</a>

**FRANCHISES:**

TaxCodeTitle:	Title 67
TaxCodeLink:	<a href="http://www.michie.com/tennessee/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=tncode">http://www.michie.com/tennessee/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=tncode</a>
TaxRegTitle:	Section 1320
TaxRegsLink:	<a href="http://www.tennessee.gov/sos/rules/1320/1320.htm">http://www.tennessee.gov/sos/rules/1320/1320.htm</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	Tennessee Department of Revenue
RevenueDeptLink:	<a href="http://www.state.tn.us/revenue/">http://www.state.tn.us/revenue/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 55
VehCodeLink:	<a href="http://www.michie.com/tennessee/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=tncode">http://www.michie.com/tennessee/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=tncode</a>
VehicleRegTitle:	Section 1680
VehicleRegLink:	<a href="http://www.tennessee.gov/sos/rules/1680/1680.htm">http://www.tennessee.gov/sos/rules/1680/1680.htm</a>

**Jurisdiction Name:** TennesseeFor additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of Tennessee				
FullName:					
Address1:	P.O. Box 20207				
Address2:					
City:	Nashville	State:	Tennessee	Zip:	37202-0207
PhoneBusiness:	(615) 741-3491	PhoneFax:	(615) 741-2009		
EmailAddr:					
WebSource:	<a href="http://tennessee.gov/attorneygeneral/contact.html">http://tennessee.gov/attorneygeneral/contact.html</a>				
DateLastUpdate:	3/25/2010 5:13:23 PM				

POCType:	Governor				
OrgName:	Governor of Tennessee				
FullName:					
Address1:	Tennessee State Capitol				
Address2:					
City:	Nashville	State:	Tennessee	Zip:	37243-0001
PhoneBusiness:	615.741.2001	PhoneFax:	615.532.9711		
EmailAddr:	mailto:Phil.Bredesen@tn.gov				
WebSource:	<a href="http://www.tennesseeanytime.org/governor/Contact.do">http://www.tennesseeanytime.org/governor/Contact.do</a>				
DateLastUpdate:	3/25/2010 5:08:05 PM				

POCType:	Secretary of State				
OrgName:	Tennessee Department of State				
FullName:					
Address1:	312 Rosa L. Parks Avenue				
Address2:	8th Floor, Snodgrass Tower				
City:	Nashville	State:	Tennessee	Zip:	37243-1102
PhoneBusiness:	(615) 741-2078	PhoneFax:			
EmailAddr:	mailto:administrative.procedures@tn.gov				
WebSource:	<a href="http://state.tn.us/sos/contact.htm">http://state.tn.us/sos/contact.htm</a>				
DateLastUpdate:	3/24/2010 9:38:10 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article VI	<a href="http://www.tncrimlaw.com/law/constit/index.html#">http://www.tncrimlaw.com/law/constit/index.html#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 13	<a href="http://www.tsc.state.tn.us/OPINIONS/tsc/rules/TNRulesOfCourt/02civp.htm#13#">http://www.tsc.state.tn.us/OPINIONS/tsc/rules/TNRulesOfCourt/02civp.htm#13#</a>		4/1/2010
Court: Declaratory judgment act	Statute	T.C. Title 29, Chapter 14	<a href="http://www.michie.com/tenness/ee/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=tncode#">http://www.michie.com/tenness/ee/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=tncode#</a>		4/1/2010

Jurisdiction Name: Tennessee					
Court: Default Judgment	Court Rule	Rule of Civil Procedure 55	<a href="http://www.tsc.state.tn.us/OPINIONS/tsc/rules/TNRulesOfCourt/02civp.htm#55#">http://www.tsc.state.tn.us/OPINIONS/tsc/rules/TNRulesOfCourt/02civp.htm#55#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 8.04	<a href="http://www.tsc.state.tn.us/OPINIONS/tsc/rules/TNRulesOfCourt/02civp.htm#8#">http://www.tsc.state.tn.us/OPINIONS/tsc/rules/TNRulesOfCourt/02civp.htm#8#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	T.C.A. § 26-6-101, et seq.	<a href="http://www.michie.com/tenness/ee/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=tncode#">http://www.michie.com/tenness/ee/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=tncode#</a>		4/3/2010
Court: Long arm statute	Statute	T.C. § 20-2-214 (2002)	<a href="http://www.michie.com/tenness/ee/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=tncode#">http://www.michie.com/tenness/ee/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=tncode#</a>		4/3/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure	<a href="http://www.tsc.state.tn.us/OPINIONS/tsc/rules/TNRulesOfCourt/civlproindex.htm#">http://www.tsc.state.tn.us/OPINIONS/tsc/rules/TNRulesOfCourt/civlproindex.htm#</a>		4/5/2010
Court: Rules of Evidence	Court Rule	Rules of Evidence	<a href="http://tscac.tsc.state.tn.us/OPINIONS/TSC/RULES/TNRulesOfCourt/evidence.htm#">http://tscac.tsc.state.tn.us/OPINIONS/TSC/RULES/TNRulesOfCourt/evidence.htm#</a>		4/5/2010
Crime: Bribing a Juror	Statute	T.C. § 39-16-108	<a href="http://www.lexisnexis.com/hottopics/tncode/#">http://www.lexisnexis.com/hottopics/tncode/#</a>		8/5/2012
Crime: Extortion	Statute	T.C. § 39-14-112	<a href="http://www.lexisnexis.com/hottopics/tncode/#">http://www.lexisnexis.com/hottopics/tncode/#</a>		8/5/2012
Crime: False Personation	Statute	T.C. § 39-16-301	<a href="http://www.lexisnexis.com/hottopics/tncode/#">http://www.lexisnexis.com/hottopics/tncode/#</a>		8/5/2012
Crime: Identity Theft	Statute	T.C. § 39-14-150, 39-16-303	<a href="http://www.lexisnexis.com/hottopics/tncode/#">http://www.lexisnexis.com/hottopics/tncode/#</a>		8/5/2012
Crime: Impersonating Public Officer	Statute	T.C. § 39-16-301	<a href="http://www.michie.com/tenness/ee/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=tncode#">http://www.michie.com/tenness/ee/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=tncode#</a>		4/1/2010
Crime: Misprision or Compounding	Statute	T.C. § 39-16-604	<a href="http://www.lexisnexis.com/hottopics/tncode/#">http://www.lexisnexis.com/hottopics/tncode/#</a>		8/5/2012
Crime: Perjury	Statute	T.C. § 39-16-702	<a href="http://www.michie.com/tenness/ee/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=tncode#">http://www.michie.com/tenness/ee/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=tncode#</a>		4/1/2010
Crime: Perjury, Subornation of	Statute	T.C. § 39-16-705	<a href="http://www.lexisnexis.com/hottopics/tncode/#">http://www.lexisnexis.com/hottopics/tncode/#</a>		8/5/2012
Crime: Purchasing Office	Statute	T.C. § 39-16-105	<a href="http://www.lexisnexis.com/hottopics/tncode/#">http://www.lexisnexis.com/hottopics/tncode/#</a>		8/5/2012
Crime: Racketeering	Statute	T.C. § 39-12-204	<a href="http://www.lexisnexis.com/hottopics/tncode/#">http://www.lexisnexis.com/hottopics/tncode/#</a>		8/5/2012
Crime: Slavery or Human Trafficking	Constitution	Const. Article I, Section 33	<a href="http://www.tncrimlaw.com/law/constit/index.html#">http://www.tncrimlaw.com/law/constit/index.html#</a>		4/1/2010
Crime: Tampering with a Witness	Statute	T.C. § 39-16-507	<a href="http://www.lexisnexis.com/hottopics/tncode/#">http://www.lexisnexis.com/hottopics/tncode/#</a>		8/5/2012
Crime: Terrorism	Statute	T.C. § 39-13-805	<a href="http://www.lexisnexis.com/hottopics/tncode/#">http://www.lexisnexis.com/hottopics/tncode/#</a>		8/5/2012
Crime: Theft by Deception	Statute	T.C. § 39-14-103	<a href="http://www.lexisnexis.com/hottopics/tncode/#">http://www.lexisnexis.com/hottopics/tncode/#</a>		8/5/2012
Crime: Theft of Services	Statute	T.C. § 39-14-104	<a href="http://www.lexisnexis.com/hottopics/tncode/#">http://www.lexisnexis.com/hottopics/tncode/#</a>		8/5/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article II, Section 2 (internal); Const. Article II, Section 26 (officers)	<a href="http://www.tncrimlaw.com/law/constit/II.html#2#">http://www.tncrimlaw.com/law/constit/II.html#2#</a>		4/1/2010
Franchises: No Titles of Nobility	Constitution	Const. Article I, Section 30	<a href="http://www.tncrimlaw.com/law/constit/index.html#">http://www.tncrimlaw.com/law/constit/index.html#</a>		4/1/2010
Franchises: No Titles of Nobility	Constitution	Const. Article I, Section 30	<a href="http://www.tncrimlaw.com/law/constit/I.html#8#">http://www.tncrimlaw.com/law/constit/I.html#8#</a>		4/1/2010
Franchises: Tax code	Statute	T.C. Title 67	<a href="http://www.michie.com/tenness/ee/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=tncode#">http://www.michie.com/tenness/ee/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=tncode#</a>		4/3/2010

Jurisdiction Name: Tennessee					
Franchises: Vehicle Code	Statute	T.C. Title 55	<a href="http://www.michie.com/tennessee/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=tncode#">http://www.michie.com/tennessee/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=tncode#</a>		4/3/2010
Government: Administrative Proc. Act	Statute	T.C. Title 4, Chapter 5	<a href="http://www.tncja.org/tca-uapa.html#">http://www.tncja.org/tca-uapa.html#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://www.tncrimlaw.com/law/constit/index.html#">http://www.tncrimlaw.com/law/constit/index.html#</a>		4/1/2010
Rights: Eminent domain	Constitution	Const. Article I, Section 21	<a href="http://www.tncrimlaw.com/law/constit/index.html#">http://www.tncrimlaw.com/law/constit/index.html#</a>		4/1/2010
Rights: Inalienable	Constitution	Const. Article XI, Section 16	<a href="http://www.tncrimlaw.com/law/constit/XI.html#">http://www.tncrimlaw.com/law/constit/XI.html#</a>	"Inviolable"	4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article I, Section 1	<a href="http://www.tncrimlaw.com/law/constit/index.html#">http://www.tncrimlaw.com/law/constit/index.html#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
South Western Reporter	1886		S.W., S.W.2d	Supreme Court
South Western Reporter	1932		S.W.2d	Court of Appeals
South Western Reporter	1967		S.W.2d	Court of Criminal Appeals
Tennessee Appeals Reports	1925	1971	Tenn.App.	Court of Appeals
Tennessee Criminal Appeals Reports	1967	1971	Tenn.Crim.App.	Court of Criminal Appeals
Tennessee Reports: Coldwell	1860	1879	e.g., 41 Tenn. (1 Cold.)	Supreme Court
Tennessee Reports: Cooke	1811	1814	3 Tenn. (Cooke)	Supreme Court
Tennessee Reports: Haywood	1816	1818	e.g., 4 Tenn. (1 Hayw.)	Supreme Court
Tennessee Reports: Head	1858	1860	e.g., 38 Tenn. (1 Head)	Supreme Court
Tennessee Reports: Heiskell	1879	1879	e.g., 48 Tenn. (1 Heisk.)	Supreme Court
Tennessee Reports: Humphreys	1839	1851	e.g., 20 Tenn. (1 Hum.)	Supreme Court
Tennessee Reports: Meigs	1838	1839	19 Tenn. (Meigs)	Supreme Court
Tennessee Reports: Martin & Yerger	1825	1828	8 Tenn. (Mart. & Her.)	Supreme Court
Tennessee Reports: Overton	1791	1816	e.g., 1 Tenn. (1 Overt.)	Supreme Court
Tennessee Reports: Peck	1821	1824	7 Tenn. (Peck)	Supreme Court
Tennessee Reports: Sneed	1853	1858	e.g., 33 Tenn. (1 Sneed)	Supreme Court
Tennessee Reports: Swan	1851	1853	e.g., 31 Tenn. (1 Swan)	Supreme Court
Tennessee Reports: 60 Ten. To 225 Tenn.	1879	1971	Tenn.	Supreme Court
Tennessee Reports: Yerger	1828	1837	e.g., 9 Tenn. (1 Yer.)	Supreme Court

**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Chancery Courts								T.C. Title 16, Ch. 11
CourtLink:								
Description:								

Jurisdiction Name:		Tennessee					
Circuit Courts					31		T.C. Title 16, Ch. 10
CourtLink:		<a href="http://judgepedia.org/index.php/Tennessee_Circuit_Court">http://judgepedia.org/index.php/Tennessee_Circuit_Court</a>					
Description:							
County Courts							T.C. Title 16, Ch. 16
CourtLink:							
Description:							
Court of Appeals			12		1	<a href="http://www.tsc.state.tn.us/geninfo/AppellClerk/docketinfo.htm#">http://www.tsc.state.tn.us/geninfo/AppellClerk/docketinfo.htm#</a>	T.C. Title 16, Ch. 4
CourtLink:		<a href="http://www.tsc.state.tn.us/geninfo/Bio/Appeals/Biotca.htm">http://www.tsc.state.tn.us/geninfo/Bio/Appeals/Biotca.htm</a>					
Description:		Created by the General Assembly in 1925, the Court of Appeals hears appeals in civil—or non-criminal—cases from trial courts and certain state boards and commissions. The court has twelve members who sit in panels of three in Jackson, Knoxville and Nashville. All decisions made by the Court of Appeals may be appealed, by permission, to the Tennessee Supreme Court. As in all three appellate courts, Court of Appeals hearings do not include witnesses, juries or testimonies. Instead, attorneys present oral and written arguments. As with judges on the Supreme Court and the Court of Criminal Appeals, members of the Court of Appeals must, by state law, be evaluated every eight years. Results of the evaluations are published in newspapers across the state to help voters decide whether the judges should be retained.					
Court of Criminal Appeals			12		1	<a href="http://www.tsc.state.tn.us/geninfo/AppellClerk/docketinfo.htm#">http://www.tsc.state.tn.us/geninfo/AppellClerk/docketinfo.htm#</a>	T.C. Title 16, Ch. 5
CourtLink:		<a href="http://www.tsc.state.tn.us/geninfo/Bio/CrimAppeals/Biocca.htm">http://www.tsc.state.tn.us/geninfo/Bio/CrimAppeals/Biocca.htm</a>					
Description:		The Court of Criminal Appeals was created by the legislature in 1967 to hear trial court appeals in felony and misdemeanor cases, as well as post-conviction petitions. The Tennessee General Assembly increased the membership of the court from nine to 12 on Sept. 1, 1996. The members sit monthly in panels of three in Jackson, Knoxville and Nashville. They may also meet in other places as necessary. All Court of Criminal Appeals decisions may be appealed to the state Supreme Court by permission, except in capital cases, which are appealed automatically. No witnesses, juries or testimonies are present in the Court of Criminal Appeals. Instead, attorneys present oral and written arguments. Court of Criminal Appeals judges serve eight-year terms. Judges on the Court of Criminal Appeals may run for reelection without opposition. Incumbent judges are retained or rejected on a “yes-no” vote.					
District Courts					31		
CourtLink:		<a href="http://judgepedia.org/index.php/Tennessee_District_Courts">http://judgepedia.org/index.php/Tennessee_District_Courts</a>					
Description:		95 counties. Also called Chancery courts in T.C.					
Municipal Court							T.C. Title 16, Ch. 18
CourtLink:		<a href="http://www.tsc.state.tn.us/geninfo/Courts/MunicipalJudges/MuniIndex.htm">http://www.tsc.state.tn.us/geninfo/Courts/MunicipalJudges/MuniIndex.htm</a>					
Description:							
Municipal Courts							T.C. Title 16, Ch. 18
CourtLink:							
Description:							
Supreme Court			5		1	<a href="http://www.tsc.state.tn.us/geninfo/AppellClerk/docketinfo.htm#">http://www.tsc.state.tn.us/geninfo/AppellClerk/docketinfo.htm#</a>	T.C. Title 16, Ch. 3
CourtLink:		<a href="http://www.tsc.state.tn.us/geninfo/Bio/Supreme/Biosc.htm">http://www.tsc.state.tn.us/geninfo/Bio/Supreme/Biosc.htm</a>					
Description:							
Trial Court							
CourtLink:		<a href="http://www.tsc.state.tn.us/geninfo/ASP/getrowtrialjudges.asp">http://www.tsc.state.tn.us/geninfo/ASP/getrowtrialjudges.asp</a>					
Description:							

**TAX NOTICES:**

<b>Jurisdiction Name:</b>	Texas												
Type:	State					IncomeTax?: <input type="checkbox"/>							
Abbreviation:	TX				Country:					United States			
StatutesName:	Texas Statutes					DateJoinedCountry:					12/29/1845		
NumCounties:	254												
AreaCodes:	210 214 254 281 361 409 469 512 682 713 806 817 830 832 903 915 936 940 956 972 979												

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.state.tx.us/">http://www.state.tx.us/</a>
ConstitutionLink:	<a href="http://www.constitution.legis.state.tx.us/">http://www.constitution.legis.state.tx.us/</a>
StatutesLink:	<a href="http://www.statutes.legis.state.tx.us/">http://www.statutes.legis.state.tx.us/</a>
RegulationsLink:	<a href="http://info.sos.state.tx.us/pub/plsql/readtac\$ext.viewtac">http://info.sos.state.tx.us/pub/plsql/readtac\$ext.viewtac</a>
RegisterLink:	<a href="http://www.sos.state.tx.us/texreg/">http://www.sos.state.tx.us/texreg/</a>
CourtsLink:	<a href="http://www.findlaw.com/11stategov/tx/txca.html">http://www.findlaw.com/11stategov/tx/txca.html</a>
CourtCivilRulesLink:	<a href="http://www.supreme.courts.state.tx.us/rules/trcphome.asp">http://www.supreme.courts.state.tx.us/rules/trcphome.asp</a>
CourtCriminalRulesLink:	<a href="http://www.statutes.legis.state.tx.us/">http://www.statutes.legis.state.tx.us/</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.courts.state.tx.us/rules/tre-toc.asp">http://www.courts.state.tx.us/rules/tre-toc.asp</a>
UCCFilingsLink:	<a href="http://www.sos.state.tx.us/ucc/index.shtml">http://www.sos.state.tx.us/ucc/index.shtml</a>
AdminOfficeOfCourtsLink:	<a href="http://www.courts.state.tx.us/">http://www.courts.state.tx.us/</a>

**FRANCHISES:**

TaxCodeTitle:	Tax Code
TaxCodeLink:	<a href="http://tlo2.tlc.state.tx.us/statutes/tx.toc.htm">http://tlo2.tlc.state.tx.us/statutes/tx.toc.htm</a>
TaxRegTitle:	
TaxRegsLink:	
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	Texas Comptroller of Public Accounts
RevenueDeptLink:	<a href="http://www.window.state.tx.us/taxes/">http://www.window.state.tx.us/taxes/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Transportation Code, Title 7
VehCodeLink:	<a href="http://law.justia.com/texas/codes/tn.html">http://law.justia.com/texas/codes/tn.html</a>
VehicleRegTitle:	Title 43
VehicleRegLink:	<a href="http://info.sos.state.tx.us/pls/pub/readtac\$ext.ViewTAC?tac_view=2&amp;ti=43">http://info.sos.state.tx.us/pls/pub/readtac\$ext.ViewTAC?tac_view=2&amp;ti=43</a>



**Jurisdiction Name:** TexasFor additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of Texas				
FullName:					
Address1:	Office of the Attorney General				
Address2:	300 W. 15th Street				
City:	Austin	State:	Texas	Zip:	78701
PhoneBusiness:	(512) 463-2100	PhoneFax:	(512) 475-2994		
EmailAddr:	mailto:greg.abbott@oag.state.tx.us				
WebSource:	<a href="http://www.oag.state.tx.us/agency/contacts.shtml">http://www.oag.state.tx.us/agency/contacts.shtml</a>				
DateLastUpdate:	3/25/2010 5:18:49 PM				

POCType:	Governor				
OrgName:	Governor of Texas				
FullName:					
Address1:	State Insurance Building				
Address2:	1100 San Jacinto				
City:	Austin	State:	Texas	Zip:	78701
PhoneBusiness:	(512) 463-1782	PhoneFax:	(512) 463-1849		
EmailAddr:					
WebSource:	<a href="http://governor.state.tx.us/contact/">http://governor.state.tx.us/contact/</a>				
DateLastUpdate:	3/25/2010 5:15:47 PM				

POCType:	Secretary of State				
OrgName:	Texas Secretary of State				
FullName:					
Address1:	1100 Congress				
Address2:	Capitol Bldg., Room 1E.8				
City:	Austin	State:	Texas	Zip:	78701
PhoneBusiness:	(512) 463-5600	PhoneFax:			
EmailAddr:					
WebSource:	<a href="http://www.sos.state.tx.us/contact.shtml">http://www.sos.state.tx.us/contact.shtml</a>				
DateLastUpdate:	3/24/2010 9:39:46 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Admissions	Court Rule	Rule of Civil Procedure for District Courts, Rule 198	<a href="http://www.supreme.courts.state.tx.us/rules/trcp/trcp_part_2.pdf#">http://www.supreme.courts.state.tx.us/rules/trcp/trcp_part_2.pdf#</a>		4/1/2010
Court: Anti Injunction Act	Statute	Tax Code § 112.1011	<a href="http://www.statutes.legis.state.tx.us/Docs/TX/htm/TX.112.htm#">http://www.statutes.legis.state.tx.us/Docs/TX/htm/TX.112.htm#</a>		8/5/2012
Court: Constitutional court authorization	Constitution	Const. Article 5	<a href="http://www.constitution.legis.state.tx.us/#">http://www.constitution.legis.state.tx.us/#</a>		4/1/2010

<b>Jurisdiction Name: Texas</b>					
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure for District Courts, Rule 97; Tx.Civ.Prac. & Rem.Code, Title 2, Section 16.069	<a href="http://www.statutes.legis.state.tx.us/DocViewer.aspx?K2DocKey=odbc%3a%2f%2fSOTW%2fASUPUBLIC.dbo.vwSOTW%2fCP%2fS%2fCP.16%40SOTW&amp;QueryText=counterclaim&amp;HighlightType=1#">http://www.statutes.legis.state.tx.us/DocViewer.aspx?K2DocKey=odbc%3a%2f%2fSOTW%2fASUPUBLIC.dbo.vwSOTW%2fCP%2fS%2fCP.16%40SOTW&amp;QueryText=counterclaim&amp;HighlightType=1#</a>		4/1/2010
Court: Declaratory judgment act	Statute	Civil Practice and Remedies Code, Title 2, Chapter 37	<a href="http://www.statutes.legis.state.tx.us/DocViewer.aspx?K2DocKey=odbc%3a%2f%2fSOTW%2fASUPUBLIC.dbo.vwSOTW%2fCP%2fS%2fCP.37%40SOTW&amp;QueryText=declaratory%3cOR%3ejudgment&amp;HighlightType=1#">http://www.statutes.legis.state.tx.us/DocViewer.aspx?K2DocKey=odbc%3a%2f%2fSOTW%2fASUPUBLIC.dbo.vwSOTW%2fCP%2fS%2fCP.37%40SOTW&amp;QueryText=declaratory%3cOR%3ejudgment&amp;HighlightType=1#</a>		8/5/2012
Court: Default Judgment	Court Rule	Civil Practice and Remedies Code, Title 2, Chapter 39; Rules of Civil Procedure for District Court, Rule 239	<a href="http://www.statutes.legis.state.tx.us/DocViewer.aspx?K2DocKey=odbc%3a%2f%2fSOTW%2fASUPUBLIC.dbo.vwSOTW%2fCP%2fS%2fCP.39%40SOTW&amp;QueryText=default%3cOR%3ejudgment&amp;HighlightType=1#">http://www.statutes.legis.state.tx.us/DocViewer.aspx?K2DocKey=odbc%3a%2f%2fSOTW%2fASUPUBLIC.dbo.vwSOTW%2fCP%2fS%2fCP.39%40SOTW&amp;QueryText=default%3cOR%3ejudgment&amp;HighlightType=1#</a>		8/5/2012
Court: Depositions-oral	Court Rule	Rules of Civil Procedure for District Courts, Rule 199	<a href="http://www.supreme.courts.state.tx.us/rules/trcp/trcp_part_2.pdf#">http://www.supreme.courts.state.tx.us/rules/trcp/trcp_part_2.pdf#</a>		8/5/2012
Court: Depositions-written	Court Rule	Rules of Civil Procedure for District Courts, Rule 201	<a href="http://www.supreme.courts.state.tx.us/rules/trcp/trcp_part_2.pdf#">http://www.supreme.courts.state.tx.us/rules/trcp/trcp_part_2.pdf#</a>		4/1/2010
Court: Disqualification of Judge	Court Rule	Rules of Civil Procedure for District and County Courts, Rules 18a to 18b	<a href="http://www.supreme.courts.state.tx.us/rules/trcp/trcp_part_2.pdf#">http://www.supreme.courts.state.tx.us/rules/trcp/trcp_part_2.pdf#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Statute	Texas Rules of Civil Procedure 198(c ) (admissions)	<a href="http://www.supreme.courts.state.tx.us/rules/trcp/trcp_part_2.pdf#">http://www.supreme.courts.state.tx.us/rules/trcp/trcp_part_2.pdf#</a>		4/5/2010
Court: Foreign Judgment Act	Statute	Civil Practice and Remedies Code, §§ 35.001 -.008	<a href="http://www.statutes.legis.state.tx.us/#">http://www.statutes.legis.state.tx.us/#</a>		8/5/2012
Court: Interrogatories	Court Rule	Rules of Civil Procedure for District Courts, Rule 197	<a href="http://www.supreme.courts.state.tx.us/rules/trcp/trcp_part_2.pdf#">http://www.supreme.courts.state.tx.us/rules/trcp/trcp_part_2.pdf#</a>		4/1/2010
Court: Long arm statute	Statute	TX. CIV. PRAC. & REM. § 17.042 (2001);Rule of Civil Procedure for District Court, Rule 108	<a href="http://www.supreme.courts.state.tx.us/rules/trcp/trcp_part_2.pdf#">http://www.supreme.courts.state.tx.us/rules/trcp/trcp_part_2.pdf#</a>		4/3/2010
Court: Mandamus action	Statute	Civil Practice and Remedies Code, § 15.0642; Texas Rules of Civil Procedure Part VI, Section 6	<a href="http://www.statutes.legis.state.tx.us/DocViewer.aspx?K2DocKey=odbc%3a%2f%2fSOTW%2fASUPUBLIC.dbo.vwSOTW%2fCP%2fS%2fCP.15%40SOTW&amp;QueryText=mandamus&amp;HighlightType=1#">http://www.statutes.legis.state.tx.us/DocViewer.aspx?K2DocKey=odbc%3a%2f%2fSOTW%2fASUPUBLIC.dbo.vwSOTW%2fCP%2fS%2fCP.15%40SOTW&amp;QueryText=mandamus&amp;HighlightType=1#</a>		8/5/2012
Court: Removal to Federal Court	Court Rule	Rules of Civil Procedure for District Court, Rule 86-87	<a href="http://www.supreme.courts.state.tx.us/rules/trcp/trcp_part_2.pdf#">http://www.supreme.courts.state.tx.us/rules/trcp/trcp_part_2.pdf#</a>		4/1/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure	<a href="http://www.supreme.courts.state.tx.us/rules/trcphome.asp#">http://www.supreme.courts.state.tx.us/rules/trcphome.asp#</a>		4/5/2010
Court: Rules of Evidence	Court Rule	Rules of Evidence	<a href="http://www.courts.state.tx.us/rules/tre-toc.asp#">http://www.courts.state.tx.us/rules/tre-toc.asp#</a>		4/5/2010
Court: Summary judgment authority	Court Rule	Rule of Civil Procedure for District Court 166a	<a href="http://www.supreme.courts.state.tx.us/rules/trcp/trcp_part_2.pdf#">http://www.supreme.courts.state.tx.us/rules/trcp/trcp_part_2.pdf#</a>		4/1/2010
Crime: Bribing a Voter	Statute	Penal Code § 36.03	<a href="http://www.statutes.legis.state.tx.us/Docs/PE/htm/PE.36.htm-36.03#http://www.statutes.legis.state.tx.us/Docs/PE/htm/PE.36.htm#36.03">http://www.statutes.legis.state.tx.us/Docs/PE/htm/PE.36.htm-36.03#http://www.statutes.legis.state.tx.us/Docs/PE/htm/PE.36.htm#36.03</a>		8/5/2012
Crime: Conspiracy	Statute	Penal Code § 15.02	<a href="http://www.statutes.legis.state.tx.us/#">http://www.statutes.legis.state.tx.us/#</a>		8/5/2012

<b>Jurisdiction Name: Texas</b>					
Crime: Identity Theft	Statute	Penal Code § 32.51	<a href="http://www.statutes.legis.state.tx.us/Docs/PE/htm/PE.32.htm#32.51#">http://www.statutes.legis.state.tx.us/Docs/PE/htm/PE.32.htm#32.51#</a>		8/5/2012
Crime: Impersonating Public Officer	Statute	Penal Code § 37.11	<a href="http://www.statutes.legis.state.tx.us/Docs/PE/htm/PE.37.htm#37.11#">http://www.statutes.legis.state.tx.us/Docs/PE/htm/PE.37.htm#37.11#</a>		8/5/2012
Crime: Money Laundering	Statute	Penal Code, Title 7, Chapt. 34	<a href="http://www.statutes.legis.state.tx.us/#">http://www.statutes.legis.state.tx.us/#</a>		4/6/2010
Crime: Racketeering	Statute	Penal Code, Title 11, Chapter 71	<a href="http://www.statutes.legis.state.tx.us/Docs/PE/htm/PE.71.htm#">http://www.statutes.legis.state.tx.us/Docs/PE/htm/PE.71.htm#</a>		8/5/2012
Crime: Simulating Legal Process	Statute	Penal Code § 32.48	<a href="http://www.statutes.legis.state.tx.us/Docs/PE/htm/PE.32.htm#32.48#">http://www.statutes.legis.state.tx.us/Docs/PE/htm/PE.32.htm#32.48#</a>		8/5/2012
Crime: Tampering with a Witness	Statute	Penal Code § 36.05	<a href="http://www.statutes.legis.state.tx.us/Docs/PE/htm/PE.36.htm#36.05#">http://www.statutes.legis.state.tx.us/Docs/PE/htm/PE.36.htm#36.05#</a>		8/5/2012
Crime: Tampering with a Witness	Statute	Penal Code §§ 36.05, 36.06	<a href="http://www.statutes.legis.state.tx.us/Docs/PE/htm/PE.36.htm#36.02#">http://www.statutes.legis.state.tx.us/Docs/PE/htm/PE.36.htm#36.02#</a>		8/5/2012
Crime: Theft by Deception	Statute	Penal Code § 31.03	<a href="http://www.statutes.legis.state.tx.us/Docs/PE/htm/PE.31.htm#31.03#">http://www.statutes.legis.state.tx.us/Docs/PE/htm/PE.31.htm#31.03#</a>		8/5/2012
Crime: Theft of Services	Statute	Penal Code § 31.04	<a href="http://www.statutes.legis.state.tx.us/Docs/PE/htm/PE.31.htm#31.04#">http://www.statutes.legis.state.tx.us/Docs/PE/htm/PE.31.htm#31.04#</a>		8/5/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article 2, Section 1 (internal); Const. Article 3, Section 18 (legislature); Const. Article 4, Section 6 (executive)	<a href="http://www.statutes.legis.state.tx.us/#">http://www.statutes.legis.state.tx.us/#</a>		4/3/2010
Franchises: No Titles of Nobility	Constitution	Const. Article 1, Section 26	<a href="http://www.constitution.legis.state.tx.us/#">http://www.constitution.legis.state.tx.us/#</a>		4/1/2010
Franchises: Tax code	Statute	Tax Code	<a href="http://www.statutes.legis.state.tx.us/#">http://www.statutes.legis.state.tx.us/#</a>		8/5/2012
Franchises: Vehicle Code	Statute	Transportation Code, Title 7	<a href="http://www.statutes.legis.state.tx.us/#">http://www.statutes.legis.state.tx.us/#</a>		4/3/2010
Government: Administrative Proc. Act	Statute	Government Code, Subtitle A, Chapter 2001, Subchapter A	<a href="http://www.statutes.legis.state.tx.us/Docs/GV/htm/GV.2001.htm#">http://www.statutes.legis.state.tx.us/Docs/GV/htm/GV.2001.htm#</a>		8/5/2012
Rights: Bill of Rights	Constitution	Const. Article I	<a href="http://www.constitution.legis.state.tx.us/#">http://www.constitution.legis.state.tx.us/#</a>		4/1/2010
Rights: Eminent domain	Constitution	Const. Article 1, Section 17	<a href="http://www.constitution.legis.state.tx.us/#">http://www.constitution.legis.state.tx.us/#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article 1, Section 3a	<a href="http://www.constitution.legis.state.tx.us/#">http://www.constitution.legis.state.tx.us/#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article 1, Section 2	<a href="http://www.constitution.legis.state.tx.us/#">http://www.constitution.legis.state.tx.us/#</a>		4/1/2010
Rights: Trial by Jury	Constitution	Const. Art. 1, Sec. 15	<a href="http://www.constitution.legis.state.tx.us/#">http://www.constitution.legis.state.tx.us/#</a>		4/6/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Condensed Reports of Decisions in Civil Causes in the Court of Appeals of Texas (White & Willson vol. 1)	1883	1892	Willson	Court of Criminal Appeals
Digest of the Laws of Texas (Dallams' Opinions)	1840	1844	Dallam	Supreme Court
South Western Reporter	1886	1892	S.W.	Commission of Appeals
South Western Reporter	1886		S.W., S.W.2d	Supreme Court
South Western Reporter	1892		S.W., S.W.2d	Courts of Appeals
South Western Reporter	1892		S.W., W.S.2d	Court of Criminal Appeals

Jurisdiction Name: Texas				
Synopses of the Decisions of the Supreme Court of Texas Arising from Restriants by Consript and Other Military Authorities (Robards)	1862	1865	Robards	Supreme Court
Texas Civil Appeals Reports	1892	1911	Tex.Civ.App.	Courts of Appeals
Texas Court of Appeals Reports	1876	1891	Tex.Ct.App.	Court of Criminal Appeals
Texas Criminal Reports	1891	1962	Tex.Crim.	Court of Criminal Appeals
Texas Law Review (containing previously unpublished cases from the 1845 term)	1845	1846	65 Tex.L.Rev.	Supreme Court
Texas Reports	1846	1962	Tex.	Supreme Court
Texas Reports	1879	1892	Tex.	Commission of Appeals
Texas Supreme Court Journal			Tex.Sup.Ct.J.	Supreme Court

**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
County Courts			503		503	254		Gov.C. Title 2, Chap. 25-26
CourtLink: <a href="http://www.courts.state.tx.us/courts/county.asp">http://www.courts.state.tx.us/courts/county.asp</a>								
Description:								
Court of Appeals			80		14			Gov.C. Title 2, Chap. 22
CourtLink: <a href="http://www.courts.state.tx.us/courts/coa.asp">http://www.courts.state.tx.us/courts/coa.asp</a>								
Description:								
Court of Criminal Appeals			9		1			Gov.C. Title 2, Chap. 22
CourtLink: <a href="http://www.cca.courts.state.tx.us/">http://www.cca.courts.state.tx.us/</a>								
Description:								
District Courts			453		453	352		Gov.C. Title 2, Chap. 24
CourtLink: <a href="http://www.courts.state.tx.us/courts/district.asp">http://www.courts.state.tx.us/courts/district.asp</a>								
Description:								
Justice Courts			822		822			Gov.C. Title 2, Chap. 27
CourtLink: <a href="http://www.courts.state.tx.us/courts/jp.asp">http://www.courts.state.tx.us/courts/jp.asp</a>								
Description:								
Municipal Courts			1490		915			Gov.C. Title 2, Chap. 29
CourtLink: <a href="http://www.courts.state.tx.us/courts/mn.asp">http://www.courts.state.tx.us/courts/mn.asp</a>								
Description:								
Supreme Court			9		1			
CourtLink: <a href="http://www.supreme.courts.state.tx.us/">http://www.supreme.courts.state.tx.us/</a>								
Description:								

**TAX NOTICES:**

<b>Jurisdiction Name:</b>		<b>United States</b>	
Type:	Federal	IncomeTax?:	<input checked="" type="checkbox"/>
Abbreviation:	U.S.	Country:	United States
StatutesName:	United States Code	DateJoinedCountry:	
NumCounties:			
AreaCodes:			

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm">http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm</a>
MainWebsite:	<a href="http://whitehouse.gov">http://whitehouse.gov</a>
ConstitutionLink:	<a href="http://www.law.cornell.edu/anncon/index.html">http://www.law.cornell.edu/anncon/index.html</a>
StatutesLink:	<a href="http://www.law.cornell.edu/uscode/">http://www.law.cornell.edu/uscode/</a>
RegulationsLink:	<a href="http://www.access.gpo.gov/nara/cfr/cfr-table-search.html">http://www.access.gpo.gov/nara/cfr/cfr-table-search.html</a>
RegisterLink:	<a href="http://lula.law.cornell.edu/cfr/index.php">http://lula.law.cornell.edu/cfr/index.php</a>
CourtsLink:	<a href="http://cases.justia.com/us-court-of-appeals/">http://cases.justia.com/us-court-of-appeals/</a>
CourtCivilRulesLink:	<a href="http://www.law.cornell.edu/rules/frcp/">http://www.law.cornell.edu/rules/frcp/</a>
CourtCriminalRulesLink:	<a href="http://www.statutes.legis.state.tx.us/">http://www.statutes.legis.state.tx.us/</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.law.cornell.edu/rules/fre/overview.html">http://www.law.cornell.edu/rules/fre/overview.html</a>
UCCFilingsLink:	<a href="http://www.law.cornell.edu/ucc/ucc.table.html">http://www.law.cornell.edu/ucc/ucc.table.html</a>
AdminOfficeOfCourtsLink:	<a href="http://www.uscourts.gov/">http://www.uscourts.gov/</a>

**FRANCHISES:**

TaxCodeTitle:	Title 26
TaxCodeLink:	<a href="http://www.law.cornell.edu/uscode/html/uscode26/usc_sup_01_26.html">http://www.law.cornell.edu/uscode/html/uscode26/usc_sup_01_26.html</a>
TaxRegTitle:	26 C.F.R.
TaxRegsLink:	<a href="http://www.access.gpo.gov/cgi-bin/cfrassemble.cgi?title=200826">http://www.access.gpo.gov/cgi-bin/cfrassemble.cgi?title=200826</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	1040, 1040NR
Tax-SubstW2Form:	
Tax-RevenueAgency:	Internal Revenue Service
RevenueDeptLink:	<a href="http://www.irs.gov/">http://www.irs.gov/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/Federal/FedLetterAndNoticeIndex.htm">http://sedm.org/SampleLetters/Federal/FedLetterAndNoticeIndex.htm</a>
VehCodeTitle:	
VehCodeLink:	
VehicleRegTitle:	
VehicleRegLink:	

**Jurisdiction Name: United States**For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	President				
OrgName:	President of the United States				
FullName:					
Address1:	1600 Pennsylvania Avenue NW				
Address2:					
City:	Washington	State:	DC	Zip:	20500
PhoneBusiness:	202-456-1414	PhoneFax:			
EmailAddr:	<a href="http://www.whitehouse.gov/contact">http://www.whitehouse.gov/contact</a>				
WebSource:	<a href="http://www.whitehouse.gov/administration/president-obama">http://www.whitehouse.gov/administration/president-obama</a>				
DateLastUpdate:	3/31/2010 10:47:10 PM				
POCType:	Secretary of State				
OrgName:	Secretary of State of the United States				
FullName:					
Address1:	2201 C Street NW				
Address2:					
City:	Washington	State:	DC	Zip:	20520
PhoneBusiness:	202-647-4000	PhoneFax:			
EmailAddr:					
WebSource:	<a href="http://www.state.gov/secretary/">http://www.state.gov/secretary/</a>				
DateLastUpdate:	3/31/2010 10:49:38 PM				
POCType:	Attorney General				
OrgName:	United States Attorney General				
FullName:					
Address1:	950 Pennsylvania Avenue, NW				
Address2:					
City:	Washington	State:	DC	Zip:	20530-0001
PhoneBusiness:	202-514-2001	PhoneFax:			
EmailAddr:					
WebSource:	<a href="http://www.justice.gov/ag/">http://www.justice.gov/ag/</a>				
DateLastUpdate:	3/31/2010 10:44:58 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Anti Injunction Act	Statute	26 U.S.C. § 7421	<a href="http://www.law.cornell.edu/uscode/html/uscode26/uscode26_00007421----000-.html#">http://www.law.cornell.edu/uscode/html/uscode26/uscode26_00007421----000-.html#</a>		4/1/2010
Court: Codes as evidence	Statute	1 U.S.C. § 204	<a href="http://www.law.cornell.edu/uscode/html/uscode01/uscode01_00000204----000-.html#">http://www.law.cornell.edu/uscode/html/uscode01/uscode01_00000204----000-.html#</a>		4/1/2010
Court: Constitutional court authorization	Constitution	Const. Art. III	<a href="http://www.law.cornell.edu/anncon/html/art3toc_user.html#">http://www.law.cornell.edu/anncon/html/art3toc_user.html#</a>		3/30/2010

Jurisdiction Name: United States					
Court: Counterclaim authority	Court Rule	Fed. Rule of Civil Procedure 13	<a href="http://www.law.cornell.edu/rules/frcp/Rule13.htm#">http://www.law.cornell.edu/rules/frcp/Rule13.htm#</a>		3/30/2010
Court: Declaratory judgment act	Statute	28 U.S.C. § 2201(a)	<a href="http://www.law.cornell.edu/uscode/html/uscode28/usc_sec_28_00002201----000-.html#">http://www.law.cornell.edu/uscode/html/uscode28/usc_sec_28_00002201----000-.html#</a>		4/1/2010
Court: Default Judgment	Court Rule	Fed. Rule of Civil Procedure 55	<a href="http://www.law.cornell.edu/rules/frcp/Rule55.htm#">http://www.law.cornell.edu/rules/frcp/Rule55.htm#</a>		3/30/2010
Court: Disqualification of Judge	Court Rule	Fed. Rule of Civil Procedure 63	<a href="http://www.law.cornell.edu/rules/frcp/Rule63.htm#">http://www.law.cornell.edu/rules/frcp/Rule63.htm#</a>		3/30/2010
Court: Failure to deny constitutes an admission	Court Rule	Fed.Rul.Civ.Proc. 8(b)(6)	<a href="http://www.law.cornell.edu/rules/frcp/Rule8.htm#">http://www.law.cornell.edu/rules/frcp/Rule8.htm#</a>		3/30/2010
Court: Foreign Judgment Act	Court Rule	28 U.S.C. § 1652; Rule of Civil Procedure 44.1	<a href="http://www.law.cornell.edu/uscode/html/uscode28/usc_sec_28_00001652----000-.html#">http://www.law.cornell.edu/uscode/html/uscode28/usc_sec_28_00001652----000-.html#</a>		4/6/2010
Court: Franchise court authorization	Constitution	Const. Art. IV	<a href="http://www.law.cornell.edu/anncon/html/art4toc_user.html#">http://www.law.cornell.edu/anncon/html/art4toc_user.html#</a>		3/30/2010
Court: Long arm statute	Statute	28 U.S.C., Chapt. 97	<a href="http://www.law.cornell.edu/uscode/html/uscode28/usc_sup_01_28_10_IV_20_97.html#">http://www.law.cornell.edu/uscode/html/uscode28/usc_sup_01_28_10_IV_20_97.html#</a>		3/30/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure	<a href="http://www.law.cornell.edu/rules/frcp/overview.htm#">http://www.law.cornell.edu/rules/frcp/overview.htm#</a>		4/6/2010
Court: Rules of Evidence	Court Rule	Rules of Evidence	<a href="http://www.law.cornell.edu/rules/fre/overview.html#">http://www.law.cornell.edu/rules/fre/overview.html#</a>		4/5/2010
Court: Summary judgment authority	Statute	Rule of Civil Procedure 56	<a href="http://www.law.cornell.edu/rules/frcp/Rule56.htm#">http://www.law.cornell.edu/rules/frcp/Rule56.htm#</a>		4/6/2010
Crime: Accessory after the fact	Statute	18 U.S.C. § 3	<a href="http://www.law.cornell.edu/uscode/html/uscode18/usc_sec_18_00000003----000-.html#">http://www.law.cornell.edu/uscode/html/uscode18/usc_sec_18_00000003----000-.html#</a>		4/3/2010
Crime: Bribe to Obtain Public Office	Statute	18 U.S.C. § 201, 210	<a href="http://www.law.cornell.edu/uscode/html/uscode18/usc_sup_01_18_10_I_20_11.html#">http://www.law.cornell.edu/uscode/html/uscode18/usc_sup_01_18_10_I_20_11.html#</a>		4/6/2010
Crime: Impersonating Public Officer	Statute	18 U.S.C. § 912	<a href="http://www.law.cornell.edu/uscode/html/uscode18/usc_sec_18_00000912----000-.html#">http://www.law.cornell.edu/uscode/html/uscode18/usc_sec_18_00000912----000-.html#</a>		4/1/2010
Crime: Misprision of felony	Statute	18 U.S.C. § 4	<a href="http://www.law.cornell.edu/uscode/html/uscode18/usc_sec_18_00000004----000-.html#">http://www.law.cornell.edu/uscode/html/uscode18/usc_sec_18_00000004----000-.html#</a>		4/3/2010
Crime: Slavery or Human Trafficking	Multiple	Const. Amend. 13; 42 U.S.C. § 1994; 18 U.S.C. § 1581	<a href="http://www.law.cornell.edu/anncon/html/amdt13toc_user.html#">http://www.law.cornell.edu/anncon/html/amdt13toc_user.html#</a>		4/6/2010
Crime: Tampering with a witness	Statute	18 U.S.C. § 1512	<a href="http://www.law.cornell.edu/uscode/html/uscode18/usc_sec_18_00001512----000-.html#">http://www.law.cornell.edu/uscode/html/uscode18/usc_sec_18_00001512----000-.html#</a>		4/6/2010
Franchises: Dual Office Prohibition	Statute	18 U.S.C. § 951; 22 U.S.C. § 612	<a href="http://www.law.cornell.edu/uscode/text/18/951#">http://www.law.cornell.edu/uscode/text/18/951#</a>		8/23/2012
Franchises: Income tax definitions	Statute	26 U.S.C. § 7701	<a href="http://www.law.cornell.edu/uscode/html/uscode26/usc_sec_26_00007701----000-.html#">http://www.law.cornell.edu/uscode/html/uscode26/usc_sec_26_00007701----000-.html#</a>		4/1/2010
Franchises: Public office auth.	Statute	4 U.S.C. § 72	<a href="http://www.law.cornell.edu/uscode/html/uscode04/usc_sec_04_00000072----000-.html#">http://www.law.cornell.edu/uscode/html/uscode04/usc_sec_04_00000072----000-.html#</a>		4/1/2010
Franchises: Tax code	Statute	26 U.S.C.	<a href="http://www.law.cornell.edu/uscode/html/uscode26/usc_sup_01_26.html#">http://www.law.cornell.edu/uscode/html/uscode26/usc_sup_01_26.html#</a>		3/30/2010
Freedom of Information Act (FOIA)	Statute	5 U.S.C. § 552	<a href="http://www.law.cornell.edu/uscode/html/uscode05/usc_sec_05_00000552----000-.html#">http://www.law.cornell.edu/uscode/html/uscode05/usc_sec_05_00000552----000-.html#</a>		4/1/2010
Government: Administrative Proc. Act	Statute	U.S.C. Title 5, Part I, Chapt. 5, Subchapter II	<a href="http://www.law.cornell.edu/uscode/html/uscode05/usc_sup_01_5_10_I_30_5_40_II.html#">http://www.law.cornell.edu/uscode/html/uscode05/usc_sup_01_5_10_I_30_5_40_II.html#</a>		4/3/2010
Privacy Act	Statute	5 U.S.C. § 552a	<a href="http://www.law.cornell.edu/uscode/html/uscode05/usc_sec_05_00000552---a000-.html#">http://www.law.cornell.edu/uscode/html/uscode05/usc_sec_05_00000552---a000-.html#</a>		4/1/2010



Jurisdiction Name: <b>United States</b>				
Rights: Equal Protection	Constitution	Const. 14th Amend., Section 1; Const. Article IV, Section 2	<a href="http://caselaw.lp.findlaw.com/data/constitution/article04/#">http://caselaw.lp.findlaw.com/data/constitution/article04/#</a>	4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Bankruptcy Reporter	1979		B.R.	District Courts
Bankruptcy Reporter	1979		B.R.	Bankruptcy Courts
Board of Tax Appeals Memorandums	1928	1942	B.T.A.M. (P-H)	Tax Court
Court Martial Reports	1951	1975	C.M.R.	United States Court of Appeals for the Armed Forces
Court Martial Reports	1951	1975	C.M.R.	Courts of Military Review
Court of Claims Reports	1863	1982	Ct.Cl.	United States Court of Federal Claims
Court of Claims Reports	1956	1982	Ct.Cl.	United States Court of Appeals
Court of Customs and Patent Appeals Reports	1929	1982	C.C.P.A.	United States Court of Appeals
Court of Customs Appeals Reports	1910	1929	Ct.Cust.	United States Court of Appeals
Court of International Trade Reports	1980		Ct.Int'l.Trade	United States Court of International Trade
Customs Bulletin and Decisions	1980		Cust.B. & Dec.	United States Court of International Trade
Customs Court Reports	1938	1980	Cust.Ct.	United States Court of International Trade
Decisions of the United States Court of Military Appeals	1951	1975	C.M.A.	United States Court of Appeals for the Armed Forces
Federal Cases	1789	1880	F.Cas.	Circuit Courts
Federal Claims Reporter	1992		Fed.Cl.	United States Court of Federal Claims
Federal Reporter	1880	1912	F.	Circuit Courts
Federal Reporter	1880	1932	F., F.2d	District Courts
Federal Reporter	1910	1993	F., F.2d	Temporary Emergency Court of Appeals
Federal Reporter	1891		F., F.2d, F.3d	Court of Appeals
Federal Reporter	1910		F., F.2d, F.3d	United States Court of Appeals
Federal Reporter	1930	1932	F.2d	United States Court of Federal Claims
Federal Reporter	1960	1982	F.2d	United States Court of Federal Claims
Federal Rules Decisions	1938		F.R.D.	District Courts
Federal Rules Service	1938		Fed.R.Serv. (Callaghan), Fed.R.Serv.2d (Callaghan), Fed.R.Serv.3d (Callaghan)	District Courts
Federal Supplement	1932	1960	F.Supp.	United States Court of Federal Claims
Federal Supplement	1932		F.Supp.	District Courts
Federal Supplement	1968		F.Supp.	Judicial Panel on Multidistrict Litigation
Federal Supplement	1980		F.Supp.	United States Court of International Trade
International Trade Reporter Decisions	1980		I.T.R.C. (BNA)	United States Court of International Trade
Lawyer's Edition	1790		L.Ed., L.Ed.2d	Circuit Justices
Lawyer's Edition	1790		L.Ed., L.Ed.2d	Supreme Court
Military Justice Reporter	1975		M.J.	Courts of Military Review
Military Justice Reporter	1976		M.J.	United States Court of Appeals for the Armed Forces
Reports of the United States Board of Tax Appeals	1924	1942	B.T.A.	Tax Court
Reports of the United States Tax Court	1942		T.C.	Tax Court
Supreme Court Reporter	1882		S.C.t.	Supreme Court
Supreme Court Reporter	1893		S.Ct.	Circuit Justices
Tax Court Memorandum Decisions	1942		T.C.M. (CCH)	Tax Court
United States Claims Court Reporter	1982	1992	Cl.Ct.	United States Court of Federal Claims
United States Law Week	1933		U.S.L.W.	Circuit Justices
United States Reports	1893		U.S.	Circuit Justices
United States Reports: 91 U.S. to date	1875		U.S.	Supreme Court
United States Reports: Black	1861	1862	e.g., 66 U.S. (1 Black.)	Supreme Court



Jurisdiction Name: United States				
United States Reports: Cranch	1801	1815	e.g., 5 U.S. (1 Cranch.)	Supreme Court
United States Reports: Dallas	1790	1800	e.g., 1 U.S. (1 Dall.)	Supreme Court
United States Reports: Howard	1843	1860	e.g., 42 U.S. (1 How.)	Supreme Court
United States Reports: Peters	1828	1842	e.g., 26 U.S. (1 Pet.)	Supreme Court
United States Reports: Wallace	1863	1874	e.g., 68 U.S. (1 Wall.)	Supreme Court
United States Reports: Wheaton	1816	1827	e.g., 14 U.S. (1 Wheat.)	Supreme Court
United States Week	1933		U.S.L.W.	Supreme Court
Veterans Appeals Reporter	1990		Vet.App.	United States Court of Veterans Appeals

**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Bankruptcy Courts					94		<a href="http://pacer.psc.uscourts.gov/#">http://pacer.psc.uscourts.gov/#</a>	
CourtLink: <a href="http://www.uscourts.gov/bankruptcycourts.html">http://www.uscourts.gov/bankruptcycourts.html</a> Description: Each of the 94 federal judicial districts handles bankruptcy matters, and in almost all districts, bankruptcy cases are filed in the bankruptcy court. Bankruptcy cases cannot be filed in state court. Bankruptcy laws help people who can no longer pay their creditors get a fresh start by liquidating their assets to pay their debts, or by creating a repayment plan.  Bankruptcy laws also protect troubled businesses and provide for orderly distributions to business creditors through reorganization or liquidation. These procedures are covered under Title 11 of the United States Code (the Bankruptcy Code). The vast majority of cases are filed under the three main chapters of the Bankruptcy Code, which are Chapter 7, Chapter 11, and Chapter 13.								
Court of Appeals					12		<a href="http://pacer.psc.uscourts.gov/#">http://pacer.psc.uscourts.gov/#</a>	
CourtLink: <a href="http://www.uscourts.gov/courtsofappeals.html">http://www.uscourts.gov/courtsofappeals.html</a> Description: The 94 U.S. judicial districts are organized into 12 regional circuits, each of which has a United States court of appeals. A court of appeals hears appeals from the district courts located within its circuit, as well as appeals from decisions of federal administrative agencies.  In addition, the Court of Appeals for the Federal Circuit has nationwide jurisdiction to hear appeals in specialized cases, such as those involving patent laws and cases decided by the Court of International Trade and the Court of Federal Claims.								
Court of Federal Claims			24		1			
CourtLink: <a href="http://www.uscfc.uscourts.gov/">http://www.uscfc.uscourts.gov/</a> Description:								

Jurisdiction Name:		United States					
Court of International Trade			13	Life	1		
CourtLink:		<a href="http://www.cit.uscourts.gov/">http://www.cit.uscourts.gov/</a>					
Description:		<p>The geographical jurisdiction of the United States Court of International Trade extends throughout the United States. The court can and does hear and decide cases which arise anywhere in the nation. The court also is authorized to hold hearings in foreign countries.</p> <p>The different types of cases the court is authorized to decide--that is, its subject matter jurisdiction--are limited and defined by the Constitution and specific laws enacted by the Congress.</p> <p>The subject matter jurisdiction of the court was greatly expanded by the Customs Courts Act of 1980. Under this law, in addition to certain specified types of subject matter jurisdiction, the court has a residual grant of exclusive jurisdictional authority to decide any civil action against the United States, its officers, or its agencies arising out of any law pertaining to international trade.</p> <p>This broad grant of subject matter jurisdiction is complemented by another provision in the Customs Courts Act of 1980 which makes it clear that the United States Court of International Trade has the complete powers in law and equity of, or as conferred by statute upon, other Article III courts of the United States. Under this provision, the court may grant any relief appropriate to the particular case before it, including, but not limited to, money judgments, writs of mandamus, and preliminary or permanent injunctions.</p> <p>The Congressional intent for these broad grants of authority was explained by the Honorable Peter W. Rodino, Jr., then Chairman, Committee on the Judiciary, House of Representatives, and a sponsor of the Customs Courts Act of 1980:</p> <p>"The essential purpose of this legislation is best summarized by the following quote from the committee report:</p> <p>"(P)ersons adversely affected or aggrieved by agency actions arising out of import transactions are entitled to the same access to judicial review and judicial remedies as Congress had made available for persons aggrieved by actions of other agencies."</p> <p>In addition to these lawsuits against the United States, the court also has exclusive subject matter jurisdiction of certain civil actions brought by the United States under the laws governing import transactions, as well as counterclaims, cross-claims, and third-party actions relating to actions pending in the court.</p>					
District Courts					94	<a href="http://pacer.psc.uscourts.gov/#">http://pacer.psc.uscourts.gov/#</a>	Const. Article 4, Section 3, Clause 2
CourtLink:		<a href="http://www.uscourts.gov/districtcourts.html">http://www.uscourts.gov/districtcourts.html</a>					
Description:		<p>The United States district courts are the trial courts of the federal court system. Within limits set by Congress and the Constitution, the district courts have jurisdiction to hear nearly all categories of federal cases, including both civil and criminal matters. Every day hundreds of people across the nation are selected for jury duty and help decide some of these cases.</p> <p>There are 94 federal judicial districts, including at least one district in each state, the District of Columbia and Puerto Rico. Three territories of the United States -- the Virgin Islands, Guam, and the Northern Mariana Islands -- have district courts that hear federal cases, including bankruptcy cases. (Printable Circuit/District map - pdf)</p>					
Supreme Court			11	Life	1	<a href="http://pacer.psc.uscourts.gov/#">http://pacer.psc.uscourts.gov/#</a>	
CourtLink:		<a href="http://www.supremecourt.gov/">http://www.supremecourt.gov/</a>					
Description:							
U.S. Tax Court			19		1		Const. Article 1; 26 USC 7441
CourtLink:		<a href="http://www.ustaxcourt.gov/">http://www.ustaxcourt.gov/</a>					
Description:							

**TAX NOTICES:**

<b>Jurisdiction Name:</b>		<b>Utah</b>	
Type:	State	IncomeTax?:	<input checked="" type="checkbox"/>
Abbreviation:	UT	Country:	United States
StatutesName:	Utah Code (U.C.)	DateJoinedCountry:	1/4/1896
NumCounties:	29		
AreaCodes:	435 - 801		

**Jurisdiction General Information:****Jurisdiction Tax Information:**

Employers are liable personally for withholding. Utah uses the same definition of "wages" as the Internal Revenue Code, according to Pub 14. See Pub 14.

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.utah.gov/">http://www.utah.gov/</a>
ConstitutionLink:	<a href="http://www.le.state.ut.us/~code/const/const.htm">http://www.le.state.ut.us/~code/const/const.htm</a>
StatutesLink:	<a href="http://www.le.state.ut.us/Documents/code_const.htm">http://www.le.state.ut.us/Documents/code_const.htm</a>
RegulationsLink:	<a href="http://www.rules.utah.gov/">http://www.rules.utah.gov/</a>
RegisterLink:	
CourtsLink:	<a href="http://www.findlaw.com/11stategov/ut/utca.html">http://www.findlaw.com/11stategov/ut/utca.html</a>
CourtCivilRulesLink:	<a href="http://www.utcourts.gov/resources/rules/urcp/">http://www.utcourts.gov/resources/rules/urcp/</a>
CourtCriminalRulesLink:	<a href="http://www.utcourts.gov/resources/rules/urcrp/index.htm">http://www.utcourts.gov/resources/rules/urcrp/index.htm</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.utcourts.gov/resources/rules/ure/index.htm">http://www.utcourts.gov/resources/rules/ure/index.htm</a>
UCCFilingsLink:	<a href="https://secure.utah.gov/ucc/">https://secure.utah.gov/ucc/</a>
AdminOfficeOfCourtsLink:	<a href="http://www.utcourts.gov/">http://www.utcourts.gov/</a>

**FRANCHISES:**

<b>Jurisdiction Name:</b>	<b>Utah</b>
TaxCodeTitle:	Title 59
TaxCodeLink:	<a href="http://www.le.state.ut.us/~code/TITLE59/TITLE59.htm">http://www.le.state.ut.us/~code/TITLE59/TITLE59.htm</a>
TaxRegTitle:	Titles R861-R884
TaxRegsLink:	<a href="http://www.rules.utah.gov/publicat/code.htm - TaxCommis">http://www.rules.utah.gov/publicat/code.htm - TaxCommis</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	None. Employer decides.
Tax-WithHldgExForm:	None. Employer decides.
Tax-MainReturnForms:	Form TC-40: Residents, nonresidents
Tax-SubstW2Form:	
Tax-RevenueAgency:	Utah State Tax Commission (USTC)
RevenueDeptLink:	<a href="http://incometax.utah.gov/">http://incometax.utah.gov/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 41 (vehicles), Title 53 chapter 3 (licenses)
VehCodeLink:	<a href="http://www.le.state.ut.us/~code/TITLE41/TITLE41.htm">http://www.le.state.ut.us/~code/TITLE41/TITLE41.htm</a>
VehicleRegTitle:	Title R940
VehicleRegLink:	<a href="http://www.rules.utah.gov/publicat/code.htm - Transporta">http://www.rules.utah.gov/publicat/code.htm - Transporta</a>

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General		
OrgName:	Attorney General of Utah		
FullName:			
Address1:	Utah State Capitol Complex		
Address2:	350 North State Street Suite 230		
City:	Salt Lake City	State:	Utah
		Zip:	84114-2320
PhoneBusiness:	(801) 366-0260	PhoneFax:	(801) 538-1121
EmailAddr:	mailto:uag@utah.gov		
WebSource:	<a href="http://attorneygeneral.utah.gov/contact_us.html">http://attorneygeneral.utah.gov/contact_us.html</a>		
DateLastUpdate:	3/25/2010 5:22:33 PM		

POCType:	Governor		
OrgName:	Governor of Utah		
FullName:			
Address1:	Utah State Capitol Complex		
Address2:	350 North State Street, Suite 200; PO Box 142220		
City:	Salt Lake City	State:	Utah
		Zip:	84114-2220
PhoneBusiness:	801-538-1000	PhoneFax:	801-538-1528
EmailAddr:	mailto:gherbert@utah.gov		
WebSource:	<a href="http://www.utah.gov/governor/contact/index.html">http://www.utah.gov/governor/contact/index.html</a>		
DateLastUpdate:	3/25/2010 5:20:49 PM		

<b>Jurisdiction Name:</b>						<b>Utah</b>							
POCType:		Secretary of State											
OrgName:		Secretary of State/Lt Governor of Utah											
FullName:													
Address1:		Utah State Capitol Complex											
Address2:		P.O. Box 142325											
City:		Salt Lake City				State:		Utah		Zip:		84114-2325	
PhoneBusiness:		800-705-2464				PhoneFax:		801-538-1133					
EmailAddr:		http://www.utah.gov/ltgovernor/contact/index.html											
WebSource:		<a href="http://www.utah.gov/ltgovernor/contact/index.html">http://www.utah.gov/ltgovernor/contact/index.html</a>											
DateLastUpdate:		3/25/2010 5:24:34 PM											

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article 08	<a href="http://www.le.state.ut.us/~code/const/const.htm#">http://www.le.state.ut.us/~code/const/const.htm#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Code of Civil Procedure Rule 13	<a href="http://www.utcourts.gov/resources/rules/urcp/urcp013.html#">http://www.utcourts.gov/resources/rules/urcp/urcp013.html#</a>		4/1/2010
Court: Declaratory judgment act	Statute	U.C. § 78B-6-401	<a href="http://www.le.state.ut.us/dtForms/code.html#">http://www.le.state.ut.us/dtForms/code.html#</a>		4/1/2010
Court: Default Judgment	Court Rule	Code of Civil Procedure Rule 55	<a href="http://www.utcourts.gov/resources/rules/urcp/urcp055.html#">http://www.utcourts.gov/resources/rules/urcp/urcp055.html#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	Code of Civil Procedure 8(d)	<a href="http://www.utcourts.gov/resources/rules/urcp/urcp008.html#">http://www.utcourts.gov/resources/rules/urcp/urcp008.html#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	U.C.A. § 78B-5-302	<a href="http://le.utah.gov/~code/TITLE78B/htm/78B05_030200.htm#">http://le.utah.gov/~code/TITLE78B/htm/78B05_030200.htm#</a>		4/6/2010
Court: Long arm statute	Statute	U.C. § 78B-3-201	<a href="http://le.utah.gov/~code/TITLE78B/htm/78B03_020100.htm#">http://le.utah.gov/~code/TITLE78B/htm/78B03_020100.htm#</a>		4/6/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure	<a href="http://www.utcourts.gov/resources/rules/urcp/#">http://www.utcourts.gov/resources/rules/urcp/#</a>		4/5/2010
Court: Rules of Evidence	Court Rule	Rules of Evidence	<a href="http://www.utcourts.gov/resources/rules/ure/index.htm#">http://www.utcourts.gov/resources/rules/ure/index.htm#</a>		4/5/2010
Crime: Bribing a Voter	Statute	U.C. § 76-8-103	<a href="http://le.utah.gov/~code/TITLE76/htm/76_08_010300.htm#">http://le.utah.gov/~code/TITLE76/htm/76_08_010300.htm#</a>		8/5/2012
Crime: Conspiracy	Statute	U.C. § 76-4-201	<a href="http://le.utah.gov/~code/TITLE76/htm/76_04_020100.htm#">http://le.utah.gov/~code/TITLE76/htm/76_04_020100.htm#</a>		8/5/2012
Crime: Doing Business Without License	Statute	U.C. § 76-8-410	<a href="http://le.utah.gov/~code/TITLE76/htm/76_08_041000.htm#">http://le.utah.gov/~code/TITLE76/htm/76_08_041000.htm#</a>		8/5/2012
Crime: Extortion	Statute	U.C. § 76-6-406	<a href="http://le.utah.gov/~code/TITLE76/htm/76_06_040600.htm#">http://le.utah.gov/~code/TITLE76/htm/76_06_040600.htm#</a>		8/5/2012
Crime: False Personation	Statute	U.C. § 76-8-507	<a href="http://le.utah.gov/~code/TITLE76/htm/76_08_050700.htm#">http://le.utah.gov/~code/TITLE76/htm/76_08_050700.htm#</a>	False identity to peace officer	8/5/2012
Crime: False Personation	Statute	U.C. § 76-10-704	<a href="http://le.utah.gov/~code/TITLE76/htm/76_10_070400.htm#">http://le.utah.gov/~code/TITLE76/htm/76_10_070400.htm#</a>		8/5/2012
Crime: Harassment	Statute	U.C. § 76-9-201	<a href="http://le.utah.gov/~code/TITLE76/htm/76_09_020100.htm#">http://le.utah.gov/~code/TITLE76/htm/76_09_020100.htm#</a>		8/5/2012
Crime: Identity Theft	Statute	U.C. § 76-6-1105	<a href="http://le.utah.gov/~code/TITLE76/htm/76_06_110500.htm#">http://le.utah.gov/~code/TITLE76/htm/76_06_110500.htm#</a>		8/5/2012

<b>Jurisdiction Name: Utah</b>					
Crime: Impersonating Public Officer	Statute	U.C. § 76-8-512	<a href="http://le.utah.gov/~code/TITLE76/htm/76_08_051200.htm#">#http://le.utah.gov/~code/TITLE76/htm/76_08_051200.htm#</a>		4/1/2010
Crime: Mail Fraud or Theft	Statute	U.C. § 76-6-1003	<a href="http://le.utah.gov/~code/TITLE76/htm/76_06_100300.htm#">#http://le.utah.gov/~code/TITLE76/htm/76_06_100300.htm#</a>	Mail theft	8/5/2012
Crime: Misprision or Compounding	Statute	U.C. § 76-8-201	<a href="http://le.utah.gov/~code/TITLE76/htm/76_08_020100.htm#">#http://le.utah.gov/~code/TITLE76/htm/76_08_020100.htm#</a>		8/5/2012
Crime: Money Laundering	Statute	U.C. § 76-10-1903	<a href="http://le.utah.gov/~code/TITLE76/htm/76_10_190300.htm#">#http://le.utah.gov/~code/TITLE76/htm/76_10_190300.htm#</a>		8/5/2012
Crime: Obstruction of Justice	Statute	U.C. § 76-8-306	<a href="http://le.utah.gov/~code/TITLE76/htm/76_08_030600.htm#">#http://le.utah.gov/~code/TITLE76/htm/76_08_030600.htm#</a>		8/5/2012
Crime: Perjury	Statute	U.C. § 76-8-504	<a href="http://le.utah.gov/~code/TITLE76/htm/76_08_050400.htm#">#http://le.utah.gov/~code/TITLE76/htm/76_08_050400.htm#</a>		8/5/2012
Crime: Refusal to Provide Identification	Statute	U.C. § 76-8-301.5	<a href="http://le.utah.gov/~code/TITLE76/htm/76_08_030105.htm#">#http://le.utah.gov/~code/TITLE76/htm/76_08_030105.htm#</a>		8/5/2012
Crime: Simulating Legal Process	Statute	U.C. § 76-8-513	<a href="http://le.utah.gov/~code/TITLE76/htm/76_08_051300.htm#">#http://le.utah.gov/~code/TITLE76/htm/76_08_051300.htm#</a>		8/5/2012
Crime: Slavery or Human Trafficking	Constitution	Const. Article 1, Section 21; U.C. § 76-5-308	<a href="http://le.utah.gov/~code/const/00101.htm#">#http://le.utah.gov/~code/const/00101.htm#</a>		8/5/2012
Crime: Tampering with a Witness	Statute	U.C. § 76-8-508	<a href="http://le.utah.gov/~code/TITLE76/htm/76_08_050800.htm#">#http://le.utah.gov/~code/TITLE76/htm/76_08_050800.htm#</a>		8/5/2012
Crime: Tampering with Public Records	Statute	U.C. § 76-6-504	<a href="http://le.utah.gov/~code/TITLE76/htm/76_06_050400.htm#">#http://le.utah.gov/~code/TITLE76/htm/76_06_050400.htm#</a>		8/5/2012
Crime: Terrorism	Statute	U.C. § 76-5-107.3	<a href="http://le.utah.gov/~code/TITLE76/htm/76_05_010703.htm#">#http://le.utah.gov/~code/TITLE76/htm/76_05_010703.htm#</a>		8/5/2012
Crime: Theft by Deception	Statute	U.C. § 76-6-405	<a href="http://le.utah.gov/~code/TITLE76/htm/76_06_040500.htm#">#http://le.utah.gov/~code/TITLE76/htm/76_06_040500.htm#</a>		8/5/2012
Crime: Theft of Services	Statute	U.C. § 76-6-409	<a href="http://le.utah.gov/~code/TITLE76/htm/76_06_040900.htm#">#http://le.utah.gov/~code/TITLE76/htm/76_06_040900.htm#</a>		8/5/2012
Criminal Defense: Use of Force in Defense of Person	Statute	U.C. § 76-2-402	U.C. § 78B-6-401# <a href="http://U.C. § 78B-6-401#">http://U.C. § 78B-6-401#</a>		8/5/2012
Criminal Defense: Use of Force in Defense of Premises	Statute	U.C. § 76-2-405	<a href="http://le.utah.gov/~code/TITLE76/htm/76_02_040500.htm#">#http://le.utah.gov/~code/TITLE76/htm/76_02_040500.htm#</a>		8/5/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article V, Section 1 (internal); Const. Article VIII, Section 10 (judges)	<a href="http://le.utah.gov/~code/const/htm/00105_000100.htm#">#http://le.utah.gov/~code/const/htm/00105_000100.htm#</a>		4/1/2010
Franchises: Tax code	Statute	U.C. Title 59	<a href="http://www.le.state.ut.us/UtahCode/chapter.jsp?code=59#">#http://www.le.state.ut.us/UtahCode/chapter.jsp?code=59#</a>		4/6/2010
Franchises: Vehicle Code	Statute	U.C. Title 41	<a href="http://www.le.state.ut.us/UtahCode/chapter.jsp?code=41#">#http://www.le.state.ut.us/UtahCode/chapter.jsp?code=41#</a>		4/6/2010
Government: Administrative Proc. Act	Statute	U.C. Title 63G, Chapt. 04	<a href="http://le.utah.gov/~code/TITLE63G/63G04.htm#">#http://le.utah.gov/~code/TITLE63G/63G04.htm#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article 01	<a href="http://www.le.state.ut.us/~code/const/const.htm#">#http://www.le.state.ut.us/~code/const/const.htm#</a>		4/1/2010
Rights: Eminent domain	Constitution	Const. Article 1, Section 22	<a href="http://le.utah.gov/~code/const/00101.htm#">#http://le.utah.gov/~code/const/00101.htm#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article I, Section 2	<a href="http://le.utah.gov/~code/const/00101.htm#">#http://le.utah.gov/~code/const/00101.htm#</a>		4/1/2010
Rights: Inalienable	Constitution	Const. Article I, Section I	<a href="http://le.utah.gov/~code/const/htm/00101_000100.htm#">#http://le.utah.gov/~code/const/htm/00101_000100.htm#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article I, Section 2	<a href="http://le.utah.gov/~code/const/htm/00101_000200.htm#">#http://le.utah.gov/~code/const/htm/00101_000200.htm#</a>		4/1/2010
Uniform Commercial Code (UCC)	Statute	U.C. Title 70A	<a href="http://www.le.state.ut.us/UtahCode/chapter.jsp?code=70A#">#http://www.le.state.ut.us/UtahCode/chapter.jsp?code=70A#</a>		4/6/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**Jurisdiction Name:** **Utah****COURT REPORTERS:**

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Pacific Reporter	1881		P., P.2d	Supreme Court
Pacific Reporter	1987		P.2d	Court of Appeals
Utah Reports	1851	1974	Utah, Utah 2d	Supreme Court

**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Court of Appeals			7	6 yr	1			UC Title 78A, Chapt. 4
CourtLink: <a href="http://www.utcourts.gov/courts/appell/">http://www.utcourts.gov/courts/appell/</a>								
Description:								
District Courts			71		8			UC Title 78A, Chapt. 5
CourtLink: <a href="http://www.utcourts.gov/courts/dist/">http://www.utcourts.gov/courts/dist/</a>								
Description:								
Justice Courts			28	4 yr	134			UC Title 78A, Chapt. 7
CourtLink: <a href="http://www.utcourts.gov/courts/just/">http://www.utcourts.gov/courts/just/</a>								
Description:								
Juvenile Courts			108		8			UC Title 78A, Chapt. 6
CourtLink: <a href="http://www.utcourts.gov/courts/juv/">http://www.utcourts.gov/courts/juv/</a>								
Description:								
Small Claims Court								UC Title 78A, Chapt. 8
CourtLink:								
Description:								
Supreme Court			5	10 yr	1			UC Title 78A, Chapt. 3
CourtLink: <a href="http://www.utcourts.gov/courts/sup/">http://www.utcourts.gov/courts/sup/</a>								
Description:								

**TAX NOTICES:**

<b>Jurisdiction Name:</b> Vermont	
Type:	State
Abbreviation:	VT
StatutesName:	Vermont Statutes Annotated (
NumCounties:	14
AreaCodes:	802
IncomeTax?:	<input checked="" type="checkbox"/>
Country:	United States
DateJoinedCountry:	3/4/1791

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://vermont.gov/">http://vermont.gov/</a>
ConstitutionLink:	<a href="http://www.harbornet.com/rights/vermont.txt">http://www.harbornet.com/rights/vermont.txt</a>
StatutesLink:	<a href="http://www.leg.state.vt.us/statutes/statutes2.htm">http://www.leg.state.vt.us/statutes/statutes2.htm</a>
RegulationsLink:	<a href="http://vermont-archives.org/aparules/">http://vermont-archives.org/aparules/</a>
RegisterLink:	
CourtsLink:	<a href="http://www.libraries.vermont.gov/supct/supct.html">http://www.libraries.vermont.gov/supct/supct.html</a>
CourtCivilRulesLink:	<a href="http://www.michie.com/vermont/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=vtrules">http://www.michie.com/vermont/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=vtrules</a>
CourtCriminalRulesLink:	<a href="http://michie.lexisnexis.com/vermont/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=">http://michie.lexisnexis.com/vermont/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.michie.com/vermont/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=vtrules">http://www.michie.com/vermont/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=vtrules</a>
UCCFilingsLink:	<a href="http://www.sec.state.vt.us/tutor/dobiz/ucc/ucchome.htm">http://www.sec.state.vt.us/tutor/dobiz/ucc/ucchome.htm</a>
AdminOfficeOfCourtsLink:	<a href="http://www.vermontjudiciary.org/default.aspx">http://www.vermontjudiciary.org/default.aspx</a>

**FRANCHISES:**

TaxCodeTitle:	Title 32
TaxCodeLink:	<a href="http://www.leg.state.vt.us/statutes/chapters.cfm?Title=32">http://www.leg.state.vt.us/statutes/chapters.cfm?Title=32</a>
TaxRegTitle:	
TaxRegsLink:	
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	Vermont Department of Taxes
RevenueDeptLink:	<a href="http://www.state.vt.us/tax/">http://www.state.vt.us/tax/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 23
VehCodeLink:	<a href="http://www.leg.state.vt.us/statutes/chapters.cfm?Title=23">http://www.leg.state.vt.us/statutes/chapters.cfm?Title=23</a>
VehicleRegTitle:	
VehicleRegLink:	



**Jurisdiction Name: Vermont**For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of Vermont				
FullName:					
Address1:	109 State Street				
Address2:					
City:	Montpelier	State:	Vermont	Zip:	05609-1001
PhoneBusiness:	802 828-3171	PhoneFax:			
EmailAddr:	mailto:atginfo@atg.state.vt.us				
WebSource:	<a href="http://www.atg.state.vt.us/office-organization-information/contacting-us.php">http://www.atg.state.vt.us/office-organization-information/contacting-us.php</a>				
DateLastUpdate:	3/25/2010 5:27:49 PM				

POCType:	Governor				
OrgName:	Governor of Vermont				
FullName:					
Address1:	109 State Street, Pavilion				
Address2:					
City:	Montpelier	State:	Vermont	Zip:	05609-0101
PhoneBusiness:	802 828-3333	PhoneFax:	802 828-3339		
EmailAddr:					
WebSource:	<a href="http://governor.vermont.gov/contact.html">http://governor.vermont.gov/contact.html</a>				
DateLastUpdate:	3/25/2010 5:26:23 PM				

POCType:	Secretary of State				
OrgName:	Vermont Secretary of State				
FullName:					
Address1:	26 Terrace Street				
Address2:					
City:	Montpelier	State:	Vermont	Zip:	05609
PhoneBusiness:	802-828-2363	PhoneFax:			
EmailAddr:					
WebSource:	<a href="http://www.sec.state.vt.us/secdesk/contact.html">http://www.sec.state.vt.us/secdesk/contact.html</a>				
DateLastUpdate:	3/24/2010 9:41:21 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Judiciary Dept, Sections 28-41	<a href="http://law.justia.com/vermont/constitution/#">http://law.justia.com/vermont/constitution/#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 13	<a href="http://www.michie.com/vermont/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=vrules#">http://www.michie.com/vermont/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=vrules#</a>		4/1/2010
Court: Declaratory judgment act	Statute	V.S.A. Title 12, Chapter 167, Section 4711	<a href="http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=12&amp;Chapter=167&amp;Section=04711#">http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=12&amp;Chapter=167&amp;Section=04711#</a>		4/1/2010

Jurisdiction Name: Vermont					
Court: Default Judgment	Court Rule	Rule of Civil Procedure 55	<a href="http://www.michie.com/vermont/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=vtrules#">http://www.michie.com/vermont/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=vtrules#</a>		4/1/2010
Court: Disqualification of Judge	Court Rule	Rule of Civil Procedure 63	<a href="http://www.michie.com/vermont/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=vtrules#">http://www.michie.com/vermont/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=vtrules#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 8(d)	<a href="http://www.michie.com/vermont/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=vtrules#">http://www.michie.com/vermont/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=vtrules#</a>		4/1/2010
Court: Long arm statute	Statute	12 V.S. §§ 855 and 913 (2003)			4/1/2010
Court: Mandamus action	Statute	4 V.S.A. §113	<a href="http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=04&amp;Chapter=003&amp;Section=00113#">http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=04&amp;Chapter=003&amp;Section=00113#</a>		3/30/2010
Court: Rules of Civil Procedure	Regulation	Rules of Civil Procedure	<a href="http://www.michie.com/vermont/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=vtrules#">http://www.michie.com/vermont/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=vtrules#</a>		4/6/2010
Court: Rules of Evidence	Court Rule	Rules of Evidence	<a href="http://www.michie.com/vermont/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=vtrules#">http://www.michie.com/vermont/lpext.dll?f=templates&amp;fn=main-h.htm&amp;cp=vtrules#</a>		4/5/2010
Crime: Barratry	Statute	13 V.S.A. § 701	<a href="http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=015&amp;Section=00701#">http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=015&amp;Section=00701#</a>		8/5/2012
Crime: Conspiracy	Statute	13 V.S.A. § 1404	<a href="http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=029&amp;Section=01404#">http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=029&amp;Section=01404#</a>		8/5/2012
Crime: Dereliction of Duty	Statute	13 V.S.A. § 3006	<a href="http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=067&amp;Section=03006#">http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=067&amp;Section=03006#</a>		8/5/2012
Crime: Extortion	Statute	13 V.S.A. § 1701	<a href="http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=039&amp;Section=01701#">http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=039&amp;Section=01701#</a>		8/5/2012
Crime: False Claim Against State	Statute	13 V.S.A. § 3016	<a href="http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=067&amp;Section=03016#">http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=067&amp;Section=03016#</a>		8/5/2012
Crime: False Personation	Statute	13 V.S.A. § 2001	<a href="http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=047&amp;Section=02001#">http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=047&amp;Section=02001#</a>		8/5/2012
Crime: Impersonating Public Officer	Statute	13 V.S.A. § 3002	<a href="http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=067&amp;Section=03002#">http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=067&amp;Section=03002#</a>		4/1/2010
Crime: Misprision or Compounding	Statute	13 V.S.A. § 8	<a href="http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=001&amp;Section=00008#">http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=001&amp;Section=00008#</a>		8/5/2012
Crime: Obstruction of Justice	Statute	13 V.S.A. § 3015	<a href="http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=067&amp;Section=03015#">http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=067&amp;Section=03015#</a>		8/5/2012
Crime: Perjury	Statute	32 V.S.A. §3483	<a href="http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=32&amp;Chapter=121&amp;Section=03483#">http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=32&amp;Chapter=121&amp;Section=03483#</a>		3/30/2010
Crime: Perjury, Subornation of	Statute	13 V.S.A. § 2902	<a href="http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=065&amp;Section=02902#">http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=065&amp;Section=02902#</a>		8/5/2012
Crime: Slavery or Human Trafficking	Constitution	Const. Chapter 1, Article 1; 13 V.S.A. § 2652	<a href="http://law.justia.com/vermont/constitution/#">http://law.justia.com/vermont/constitution/#</a>		8/5/2012
Crime: Tampering with a Witness	Statute	13 V.S.A. § 3015	<a href="http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=067&amp;Section=03015#">http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=067&amp;Section=03015#</a>		8/5/2012
Crime: Theft by Deception	Statute	13 V.S.A. § 2002	<a href="http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=047&amp;Section=02002#">http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=13&amp;Chapter=047&amp;Section=02002#</a>		8/5/2012
Franchises: Dual Office Prohibition	Constitution	Const. Chapter II, Section 54	<a href="http://law.justia.com/vermont/constitution/#">http://law.justia.com/vermont/constitution/#</a>		4/1/2010
Franchises: Tax code	Statute	V.S.A. Title 32			4/1/2010

Jurisdiction Name:		Vermont			
Franchises: Vehicle Code	Statute	V.S.A. Title 23			4/1/2010
Government: Administrative Proc. Act	Statute	V.S.A. Title 3, Chapter 25.	<a href="http://www.leg.state.vt.us/statutes/sections.cfm?Title=03&amp;Chapter=025#">http://www.leg.state.vt.us/statutes/sections.cfm?Title=03&amp;Chapter=025#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Chapter 1	<a href="http://law.justia.com/vermont/constitution/#">http://law.justia.com/vermont/constitution/#</a>		4/1/2010
Rights: Eminent domain	Constitution	Const. Chapter 1, Article 2	<a href="http://law.justia.com/vermont/constitution/#">http://law.justia.com/vermont/constitution/#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Chapter 1, Article 1	<a href="http://law.justia.com/vermont/constitution/#">http://law.justia.com/vermont/constitution/#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Chapter 1, Article 6	<a href="http://law.justia.com/vermont/constitution/#">http://law.justia.com/vermont/constitution/#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

#### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Aikens	1826	1828	Aik.	Supreme Court
Atlantic Reporter	1885		A., A.2d	Supreme Court
Chipman, D.	1789	1824	D.Chip.	Supreme Court
Chipman, N.	1789	1791	N.Chip.	Supreme Court
Tyler	1800	1803	Tyl.	Supreme Court
Vermont Repoports	1826		Vt.	Supreme Court

#### COURTS:

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
District Court			13		14	14		V.S. Title 4, Chapt. 9
CourtLink: <a href="http://www.vermontjudiciary.org/GTC/district/default.aspx">http://www.vermontjudiciary.org/GTC/district/default.aspx</a> Description:								
Environmental Court					1			
CourtLink: <a href="http://www.vermontjudiciary.org/GTC/environmental/default.aspx">http://www.vermontjudiciary.org/GTC/environmental/default.aspx</a> Description:								
Family Court					14			V.S. Title 4, Chapt. 10
CourtLink: <a href="http://www.vermontjudiciary.org/GTC/family/default.aspx">http://www.vermontjudiciary.org/GTC/family/default.aspx</a> Description:								
Probate Court			18	4 yr	1			V.S. Title 4, Chapt. 7
CourtLink: <a href="http://www.vermontjudiciary.org/GTC/probate/default.aspx">http://www.vermontjudiciary.org/GTC/probate/default.aspx</a> Description:								
Superior Court			11		14			V.S. Title 4, Chapt. 3
CourtLink: <a href="http://www.vermontjudiciary.org/GTC/Superior/default.aspx">http://www.vermontjudiciary.org/GTC/Superior/default.aspx</a> Description:								
Supreme			5		1			V.S. Title 4, Chapt. 1
CourtLink: <a href="http://www.vermontjudiciary.org/GTC/supreme/default.aspx">http://www.vermontjudiciary.org/GTC/supreme/default.aspx</a> Description:								

<b>Jurisdiction Name:</b>	Vermont
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<b>TAX NOTICES:</b>	
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<b>Jurisdiction Name:</b> Virginia	
Type:	State
Abbreviation:	VA
StatutesName:	Code of Virginia Annotated (C)
NumCounties:	95
AreaCodes:	276 - 434 - 540 - 571 - 703 - 757 - 804
IncomeTax?:	<input checked="" type="checkbox"/>
Country:	United States
DateJoinedCountry:	6/25/1788

**Jurisdiction General Information:****Jurisdiction Tax Information:**

1. Title 58.1, Chapter 3, of the Code of Virginia contains the income tax.

2. COV 58.1-301(A) says that the definitions appearing in Title 58.1, Chapter 3 of the COV are the same as those found in the Internal Revenue Code. Part (B) of this section also says that Title 58.1, Chapter 3 is based on the Internal Revenue Code of 1954.

3. COV 58.1-302 contains the definitions. This section:

3.1. Redefines the term "individual" to mean ALL natural persons, instead of just "aliens" or "nonresident aliens" shown in 26 CFR §1.141-1(c)(3).

3.2. Redefines the term "resident" to include all natural persons domiciled in the "state of Virginia"

3.3. Defines "Foreign source income" to have the same meaning as in the Internal Revenue Code. This means anything outside of the country "United States" for corporations or anything outside the District of Columbia for "wages".

3.4. "State" has the same meaning as that used in 4 U.S.C. 110(d), which means only possessions and territories of the United States.

4. COV 58.1-320 Imposes the tax on the "taxable income" of every individual.

5. COV 58.1-322 Defines the "Virginia taxable income of residents" to mean the "federal adjusted gross income for the taxable year, which excludes combat pay for certain members of the Armed Forces of the United States as provided in § 112 of the Internal Revenue Code, as amended, and with the modifications specified in this section." This means you must have a federal liability before you can have a state liability. Federal liability then requires domicile within the federal zone.

Virginia constitution forbids another government within its borders.

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://www.virginia.gov/">http://www.virginia.gov/</a>
ConstitutionLink:	<a href="http://legis.state.va.us/Laws/search/ConstitutionTOC.htm">http://legis.state.va.us/Laws/search/ConstitutionTOC.htm</a>
StatutesLink:	<a href="http://leg1.state.va.us/000/src.htm">http://leg1.state.va.us/000/src.htm</a>
RegulationsLink:	<a href="http://leg1.state.va.us/000/srr.htm">http://leg1.state.va.us/000/srr.htm</a>
RegisterLink:	
CourtsLink:	<a href="http://www.findlaw.com/11stategov/va/vaca.html">http://www.findlaw.com/11stategov/va/vaca.html</a>
CourtCivilRulesLink:	<a href="http://leg1.state.va.us/000/srs.htm">http://leg1.state.va.us/000/srs.htm</a>
CourtCriminalRulesLink:	<a href="http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+TOC1902000">http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+TOC1902000</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+TOC0800100001400000000000">http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+TOC0800100001400000000000</a>
UCCFilingsLink:	<a href="http://www.state.va.us/scc/division/clk/fee_ucc.htm">http://www.state.va.us/scc/division/clk/fee_ucc.htm</a>
AdminOfficeOfCourtsLink:	<a href="http://www.courts.state.va.us/">http://www.courts.state.va.us/</a>

**FRANCHISES:**

<b>Jurisdiction Name:</b>	<b>Virginia</b>
TaxCodeTitle:	Title 58.1
TaxCodeLink:	<a href="http://leg1.state.va.us/000/src.htm">http://leg1.state.va.us/000/src.htm</a>
TaxRegTitle:	Title 23
TaxRegsLink:	<a href="http://leg1.state.va.us/000/reg/TOC.HTM - T0023">http://leg1.state.va.us/000/reg/TOC.HTM - T0023</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	Form VA-4
Tax-WithHldgExForm:	No exempt form. VA-4 also doesn't allow declaring exempt.
Tax-MainReturnForms:	Form 760: Residents; Form 763: Nonresidents
Tax-SubstW2Form:	
Tax-RevenueAgency:	Virginia Department of Taxation (VDOT)
RevenueDeptLink:	<a href="http://www.tax.virginia.gov/">http://www.tax.virginia.gov/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 46.2
VehCodeLink:	<a href="http://www.leg.wa.gov/rcw/index.cfm?fuseaction=title&amp;title=46">http://www.leg.wa.gov/rcw/index.cfm?fuseaction=title&amp;title=46</a>
VehicleRegTitle:	Title 24
VehicleRegLink:	<a href="http://leg1.state.va.us/000/reg/TOC.HTM - T0023">http://leg1.state.va.us/000/reg/TOC.HTM - T0023</a>

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

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POCType:	Attorney General		
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EmailAddr:	<a href="http://www.vaag.com/ContactUsForm/ContactForm.aspx">http://www.vaag.com/ContactUsForm/ContactForm.aspx</a>		
WebSource:	<a href="http://www.oag.state.va.us/CONTACTS/index.html">http://www.oag.state.va.us/CONTACTS/index.html</a>		
DateLastUpdate:	3/25/2010 5:30:24 PM		

POCType:	Governor		
OrgName:	Governor of Virginia		
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City:	Richmond	State:	Virginia
		Zip:	23219
PhoneBusiness:	(804) 786-2211	PhoneFax:	(804) 371-6351
EmailAddr:	<a href="http://www.governor.virginia.gov/TheAdministration/contactGovernor.cfm">http://www.governor.virginia.gov/TheAdministration/contactGovernor.cfm</a>		
WebSource:	<a href="http://www.governor.virginia.gov/TheAdministration/contactGovernor.cfm">http://www.governor.virginia.gov/TheAdministration/contactGovernor.cfm</a>		
DateLastUpdate:	3/25/2010 5:29:23 PM		

Jurisdiction Name:		Virginia			
POCType:	Secretary of State				
OrgName:	Virginia Secretary of State				
FullName:					
Address1:	1111 East Broad Street, 4th Floor				
Address2:					
City:	Richmond	State:	Virginia	Zip:	23219
PhoneBusiness:	(804) 786-2441	PhoneFax:			
EmailAddr:					
WebSource:	<a href="http://www.commonwealth.virginia.gov/Contact.cfm">http://www.commonwealth.virginia.gov/Contact.cfm</a>				
DateLastUpdate:	3/24/2010 9:42:25 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Comity of other court rulings	Statute	C.O.V. §8.01-389			10/21/2012
Court: Constitutional court authorization	Constitution	Const. Article VI	<a href="http://legis.virginia.gov/Laws/search/Constitution.htm#">http://legis.virginia.gov/Laws/search/Constitution.htm#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Proc. 8.01-233; Virginia Supreme Court Rule 3:9	<a href="http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+8.01-233#">http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+8.01-233#</a>		4/1/2010
Court: Default Judgment	Court Rule	Rule of Civ. Proc. 8.01-428; 8/01-155; Supreme Court Rule 3:19	<a href="http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+8.01-428#">http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+8.01-428#</a>		4/2/2010
Court: Failure to deny constitutes an admission	Statute	Supreme Court Rule 1:14(e)	<a href="http://leg1.state.va.us/cgi-bin/legp504.exe?000+scr+vscr-1Z4#">http://leg1.state.va.us/cgi-bin/legp504.exe?000+scr+vscr-1Z4#</a>		4/5/2010
Court: Foreign Judgment Act	Statute	C.O.V. §§ 8.01-465.1 through 465.5	<a href="http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+TOC0800100#">http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+TOC0800100#</a>		4/6/2010
Court: Long arm statute	Statute	C.O.V. § 8.01-328.1 (2003)	<a href="http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+8.01-328.1#">http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+8.01-328.1#</a>		4/6/2010
Court: Rules of Civil Procedure	Court Rule	Rules of the Supreme Court, Part Seven B	<a href="http://leg1.state.va.us/000/scr/TOC.HTM#">http://leg1.state.va.us/000/scr/TOC.HTM#</a>		4/5/2010
Court: Rules of Evidence	Statute	C.O.V. Title 8.01	<a href="http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+TOC080010000140000000000000#">http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+TOC080010000140000000000000#</a>		4/1/2010
Crime: Bribing a Juror	Statute	C.O.V. § 18.2-466	<a href="http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+18.2-466#">http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+18.2-466#</a>		8/5/2012
Crime: Conspiracy	Statute	C.O.V. § 18.2-22	<a href="http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+18.2-22#">http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+18.2-22#</a>		8/5/2012
Crime: Extortion	Statute	C.O.V. § 18.2-59	<a href="http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+18.2-59#">http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+18.2-59#</a>		4/6/2010
Crime: Identity Theft	Statute	C.O.V. § 18.2-186.3	<a href="http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+18.2-186.3#">http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+18.2-186.3#</a>		4/2/2010
Crime: Impersonating Public Officer	Statute	C.O.V. § 18.2-174	<a href="http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+18.2-174#">http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+18.2-174#</a>	Police officer impersonation	8/5/2012
Crime: Money Laundering	Statute	C.O.V. § 18.2-246.3, 18.2-516	<a href="http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+18.2-246.3#">http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+18.2-246.3#</a>		8/5/2012

Jurisdiction Name: Virginia					
Crime: Obstruction of Justice	Statute	C.O.V. § 18.2-460	<a href="#">#http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+18.2-460#</a>		8/5/2012
Crime: Oppression Under the Color of Law	Statute	C.O.V. § 18.2-470	<a href="#">#http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+18.2-470#</a>		8/5/2012
Crime: Perjury	Statute	C.O.V. § 18.2-434	<a href="#">#http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+18.2-434#</a>		8/5/2012
Crime: Racketeering	Statute	C.O.V. § 18.2-514	<a href="#">#http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+18.2-514#</a>		8/5/2012
Crime: Stalking	Statute	C.O.V. § 18.2-60.3	<a href="#">#http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+18.2-60.3#</a>		4/6/2010
Crime: Tampering with a Witness	Statute	C.O.V. § 18.2-441.1; C.O.V. § 18.2-460	<a href="#">#http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+18.2-441.1#</a>	Bribery of witnesses; Obstructing justice	8/5/2012
Crime: Tampering with Public Records	Statute	C.O.V. § 18.2-472	<a href="#">#http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+18.2-472#</a>		8/5/2012
Crime: Terrorism	Statute	C.O.V. § 18.2-46.5	<a href="#">#http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+18.2-46.5#</a>		4/6/2010
Crime: Theft by Deception	Statute	C.O.V. § 18.2-95	<a href="#">#http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+18.2-95#</a>	Grand larceny	8/5/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article IV, Section 4 (legislature); Const. Article V, Section 4 (governor)	<a href="#">#http://legis.virginia.gov/Laws/search/Constitution.htm#</a>		4/1/2010
Franchises: No Titles of Nobility	Constitution	Const. Article I, Section 4	<a href="#">#http://legis.virginia.gov/Laws/search/Constitution.htm#</a>		4/1/2010
Franchises: Tax code	Statute	C.O.V. Title 58.1	<a href="#">#http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+TOC5801000#</a>		4/6/2010
Franchises: Vehicle Code	Statute	C.O.V. Title 46.2	<a href="#">#http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+TOC4602000#</a>		4/6/2010
Government: Administrative Proc. Act	Statute	C.O.V. Title 2.2, Chapt. 40	<a href="#">#http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+TOC020200000400000000000000#</a>		4/3/2010
Government: Right to record documents in public record	Statute	C.O.V. §§55-106, 55-106.5	<a href="#">#http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+55-106#</a>		10/21/2012
Rights: Bill of Rights	Constitution	Const. Article I	<a href="#">#http://legis.virginia.gov/Laws/search/Constitution.htm#</a>		4/1/2010
Rights: Eminent domain	Constitution	Const. Article I, Section 11	<a href="#">#http://legis.virginia.gov/Laws/search/Constitution.htm#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article I, Section 1	<a href="#">#http://legis.virginia.gov/Laws/search/Constitution.htm#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article I, Section 2	<a href="#">#http://legis.virginia.gov/Laws/search/Constitution.htm#</a>		4/1/2010
Uniform Commercial Code (UCC)	Statute	C.O.V. Title 8.1A-8.10	<a href="#">#http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+TOC#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**



Jurisdiction Name: Virginia				
RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
South Eastern Reporter	1985		S.E.2d	Court of Appeals
Virginia Court of Appeals Reports	1985		Va.App.	Court of Appeals
Virginia Reports: 75 Va. To date	1880		Va.	Supreme Court
Virginia Reports: Call	1779	1826	e.g., 5 Va. (1 Call)	Supreme Court
Virginia Reports: Gilmer	1820	1821	21 Va. (Gilmer)	Supreme Court
Virginia Reports: Grattan	1844	1880	e.g., 42 Va. (1 Gratt.)	Supreme Court
Virginia Reports: Henning & Munford	1806	1810	e.g., 11 Va. (1 Hen.& M.)	Supreme Court
Virginia Reports: Liegh	1829	1842	e.g., 28 Va. (1 Leigh)	Supreme Court
Virginia Reports: Munford	1810	1820	e.g., 15 Va. (1 Munf.)	Supreme Court
Virginia Reports: Randolph	1821	1828	e.g., 22 Va. (1 Rand.)	Supreme Court
Virginia Reports: Robinson	1842	1844	e.g., 40 Va. (1 Rob.)	Supreme Court
Virginia Reports: Virginia Cases, Criminal	1789	1826	3.g., 3 Va. (1 Va.Cas.)	Supreme Court
Virginia Reports: Washington	1790	1796	e.g., 1 Va. (1 Wash.)	Supreme Court

**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Circuit Courts					120			COV Title 17.1, Chap. 5
CourtLink: <a href="http://www.courts.state.va.us/courts/circuit/home.html">http://www.courts.state.va.us/courts/circuit/home.html</a> Description: There is a circuit court in each city and county in Virginia. The circuit court is the trial court with the broadest powers in Virginia. The circuit court handles all civil cases with claims of more than \$15,000. It shares authority with the general district court to hear matters involving claims between \$4,500 and \$15,000. The circuit court has the authority to hear serious criminal cases called felonies.  The circuit court also handles family matters, including divorce. In addition, the circuit court hears cases appealed from the general district court and from the juvenile and domestic relations district court.								
Court of Appeals			11		1			COV Title 17.1, Chap. 4
CourtLink: <a href="http://www.courts.state.va.us/courts/cav/home.html">http://www.courts.state.va.us/courts/cav/home.html</a> Description:								
General District Courts					32			COV Title 16.1, Chap. 4.1
CourtLink: <a href="http://www.courts.state.va.us/courts/gd/home.html">http://www.courts.state.va.us/courts/gd/home.html</a> Description: There is a general district court in each city and county in Virginia. The general district court handles traffic violations, hears minor criminal cases known as misdemeanors, and conducts preliminary hearings for more serious criminal cases called felonies.  General district courts have exclusive authority to hear civil cases with claims of \$4,500 or less and share authority with the circuit courts to hear cases with claims between \$4,500 and \$15,000. Examples of civil cases are landlord and tenant disputes, contract disputes and personal injury actions.								
Juvenile and Domestic Relations District Courts					32			COV Title 16.1, Chap. 8
CourtLink: <a href="http://www.courts.state.va.us/courts/jdr/home.html">http://www.courts.state.va.us/courts/jdr/home.html</a> Description: There is a juvenile and domestic relations district court in each Virginia city and county. In Virginia, a juvenile is any person under 18 years of age. The juvenile and domestic relations district court hears all matters involving juveniles such as criminal or traffic matters. Juvenile delinquency cases are cases involving a minor under the age of 18 who has been accused of committing an offense that would be considered criminal if committed by an adult. Other juvenile offenses may be referred to as status offenses. Status offenses are those acts that are unlawful only because they are committed by a minor.  In addition, this court handles other matters involving the family such as custody, support and visitation. The court also hears family abuse cases, cases where adults have been accused of child abuse or neglect, and criminal cases where the defendant and alleged victim are family or household members.								

<b>Jurisdiction Name:</b>		<b>Virginia</b>					
Municipal Courts							COV Title 16.1, Chap. 3
CourtLink:							
Description:							
Municipal Courts							COV Title 16.1, Chap. 2
CourtLink:							
Description:							
Supreme Court			6		1		COV Title 17.1, Chap. 3
CourtLink:		<a href="http://www.courts.state.va.us/courts/scv/home.html">http://www.courts.state.va.us/courts/scv/home.html</a>					
Description:							

**TAX NOTICES:**

RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
AdjInquiryLtr	6.47.01	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=VA-DOT232AdjInq#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=VA-DOT232AdjInq#</a>	
Notice of Tax Lien	6.47.02	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=VA-NoticeOfTaxLien#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=VA-NoticeOfTaxLien#</a>	

<b>Jurisdiction Name:</b> Washington			
Type:	State	IncomeTax?:	<input type="checkbox"/>
Abbreviation:	WA	Country:	United States
StatutesName:	Revised Code of Washington	DateJoinedCountry:	11/11/1889
NumCounties:	39		
AreaCodes:	206 - 253 - 360 - 425 - 509		

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://access.wa.gov/">http://access.wa.gov/</a>
ConstitutionLink:	<a href="http://www.leg.wa.gov/LawsAndAgencyRules/constitution.htm">http://www.leg.wa.gov/LawsAndAgencyRules/constitution.htm</a>
StatutesLink:	<a href="http://apps.leg.wa.gov/rcw/">http://apps.leg.wa.gov/rcw/</a>
RegulationsLink:	<a href="http://apps.leg.wa.gov/wac/">http://apps.leg.wa.gov/wac/</a>
RegisterLink:	
CourtsLink:	<a href="http://www.findlaw.com/11stategov/wa/waca.html">http://www.findlaw.com/11stategov/wa/waca.html</a>
CourtCivilRulesLink:	<a href="http://www.leg.wa.gov/pub/rcw/rcw%20%2012%20%20TITLE/rcw%20%2012%20%20%20TITLE/rcw%20%2012%20%20%20TITLE.htm">http://www.leg.wa.gov/pub/rcw/rcw%20%2012%20%20TITLE/rcw%20%2012%20%20%20TITLE/rcw%20%2012%20%20%20TITLE.htm</a>
CourtCriminalRulesLink:	<a href="http://www.leg.wa.gov/pub/rcw/rcw%20%2010%20%20TITLE/rcw%20%2010%20%20%20TITLE/rcw%20%2010%20%20%20TITLE.htm">http://www.leg.wa.gov/pub/rcw/rcw%20%2010%20%20TITLE/rcw%20%2010%20%20%20TITLE/rcw%20%2010%20%20%20TITLE.htm</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.courts.wa.gov/court_rules/?fa=court_rules.list&amp;group=ga&amp;set=ER">http://www.courts.wa.gov/court_rules/?fa=court_rules.list&amp;group=ga&amp;set=ER</a>
UCCFilingsLink:	<a href="http://www.dol.wa.gov/business/UCC/index.html">http://www.dol.wa.gov/business/UCC/index.html</a>
AdminOfficeOfCourtsLink:	<a href="http://www.courts.wa.gov/index.cfm">http://www.courts.wa.gov/index.cfm</a>

**FRANCHISES:**

<b>Jurisdiction Name:</b>	<b>Washington</b>
TaxCodeTitle:	Titles 82-84
TaxCodeLink:	<a href="http://apps.leg.wa.gov/rcw/">http://apps.leg.wa.gov/rcw/</a>
TaxRegTitle:	Title 458
TaxRegsLink:	<a href="http://apps.leg.wa.gov/wac/default.aspx?cite=458">http://apps.leg.wa.gov/wac/default.aspx?cite=458</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	Washington Department of Revenue
RevenueDeptLink:	<a href="http://dor.wa.gov/">http://dor.wa.gov/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 46
VehCodeLink:	<a href="http://www.leg.wa.gov/rcw/index.cfm?fuseaction=title&amp;title=46">http://www.leg.wa.gov/rcw/index.cfm?fuseaction=title&amp;title=46</a>
VehicleRegTitle:	Title 468
VehicleRegLink:	<a href="http://apps.leg.wa.gov/wac/default.aspx?cite=468">http://apps.leg.wa.gov/wac/default.aspx?cite=468</a>

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of Washington				
FullName:					
Address1:	1125 Washington Street SE				
Address2:	PO Box 40100				
City:	Olympia	State:	Washington	Zip:	98504-0100
PhoneBusiness:	(360) 753-6200	PhoneFax:			
EmailAddr:	https://fortress.wa.gov/atg/formhandler/ago/ContactForm.aspx				
WebSource:	<a href="http://www.atg.wa.gov/ContactUs.aspx">http://www.atg.wa.gov/ContactUs.aspx</a>				
DateLastUpdate:	3/25/2010 5:34:30 PM				

POCType:	Governor				
OrgName:	Governor of Washington				
FullName:					
Address1:	416 Sid Snyder Ave SW, Suite 200				
Address2:	PO Box 40002				
City:	Olympia	State:	Washington	Zip:	98504-0002
PhoneBusiness:	360-902-4111	PhoneFax:	360-753-4110		
EmailAddr:	<a href="http://www.governor.wa.gov/contact/default.asp">http://www.governor.wa.gov/contact/default.asp</a>				
WebSource:	<a href="http://www.governor.wa.gov/">http://www.governor.wa.gov/</a>				
DateLastUpdate:	3/25/2010 5:32:54 PM				

<b>Jurisdiction Name: Washington</b>					
POCType:	Secretary of State				
OrgName:	Washington Secretary of State				
FullName:					
Address1:	PO Box 40220, Olympia WA 98504-0220				
Address2:					
City:	Olympia	State:	Washington	Zip:	98504-0220
PhoneBusiness:	(360) 902-4151	PhoneFax:			
EmailAddr:	mailto:mail@sos.wa.gov				
WebSource:	<a href="http://www.sos.wa.gov/office/">http://www.sos.wa.gov/office/</a>				
DateLastUpdate:	3/24/2010 9:44:00 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Common law rules	Statute	R.C.W. § 4.04.010	<a href="#">#http://apps.leg.wa.gov/rcw/default.aspx?cite=4.04.010#</a>		4/1/2010
Court: Constitutional court authorization	Constitution	Const. Article IV	<a href="#">#http://www.leg.wa.gov/lawsandagencyrules/pages/constitution.aspx#</a>		4/1/2010
Court: Declaratory judgment act	Statute	R.C.W. Chapter 7.24	<a href="#">#http://apps.leg.wa.gov/RCW/default.aspx?cite=7.24#</a>		4/1/2010
Court: Default Judgment	Court Rule	R.C.W. § 12.20.020	<a href="#">#http://apps.leg.wa.gov/RCW/default.aspx?cite=12.20.020#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	R.C.W. § 12.08.080	<a href="#">#http://apps.leg.wa.gov/RCW/default.aspx?cite=12.08.080#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	R.C.W. Ch. 6.36	<a href="#">#http://apps.leg.wa.gov/rcw/default.aspx?cite=6.36#</a>		4/6/2010
Court: Long arm statute	Statute	R.C.W. § 4.28.185 (2003)	<a href="#">#http://apps.leg.wa.gov/rcw/default.aspx?cite=4.28.185#</a>		4/6/2010
Court: Rules of Civil Procedure	Statute	R.C.W. Title 12: District Courts-Civil Procedure	<a href="#">#http://www.leg.wa.gov/pub/rcw/rcw%20%2012%20%20TITLE/rcw%20%2012%20%20%20TITLE/rcw%20%2012%20%20%20TITLE.htm#</a>		4/5/2010
Court: Rules of Evidence	Court Rule	Rules of Evidence	<a href="#">#http://www.courts.wa.gov/court_rules/?fa=court_rules.list&amp;group=ga&amp;set=ER#</a>		4/5/2010
Crime: Barratry	Statute	R.C.W. § 9.12	<a href="#">#http://apps.leg.wa.gov/rcw/default.aspx?cite=9.12#</a>		8/5/2012
Crime: Extortion	Statute	R.C.W. § 9A.56.120	<a href="#">#http://apps.leg.wa.gov/rcw/default.aspx?cite=9A.56.120#</a>		8/5/2012
Crime: False Personation	Statute	R.C.W. § 9A.60.040	<a href="#">#http://apps.leg.wa.gov/rcw/default.aspx?cite=9A.60.040#</a>		8/5/2012
Crime: Identity Theft	Statute	R.C.W. § 9.35.020, 9A.58.020	<a href="#">#http://apps.leg.wa.gov/rcw/default.aspx?cite=9.35.020#</a>		8/5/2012
Crime: Impersonating Public Officer	Statute	R.C.W. 18.71.190	<a href="#">#http://apps.leg.wa.gov/RCW/default.aspx?cite=18.71.190#</a>	False personation	3/30/2010
Crime: Mail Fraud or Theft	Statute	R.C.W. § 91.56.390	<a href="#">#http://apps.leg.wa.gov/rcw/default.aspx?cite=9A.56.390#</a>		8/5/2012
Crime: Money Laundering	Statute	R.C.W. § 9A.83	<a href="#">#http://apps.leg.wa.gov/rcw/default.aspx?cite=9A.83#</a>		8/5/2012

Jurisdiction Name:		Washington			
Crime: Perjury	Statute	R.C.W. § 9A.72, 9.72.090	<a href="#">#http://apps.leg.wa.gov/RCW/default.aspx?cite=9A.72#</a>		8/5/2012
Crime: Receiving Stolen Property	Statute	R.C.W. § 9A.56.150	<a href="#">#http://apps.leg.wa.gov/rcw/default.aspx?cite=9A.56.150#</a>		8/5/2012
Crime: Tampering with a Witness	Statute	R.C.W. § 9A.72.090, 9A.72.120	<a href="#">#http://apps.leg.wa.gov/RCW/default.aspx?cite=9A.72.090#</a>		8/5/2012
Crime: Theft by Deception	Statute	R.C.W. § 9A.56.020(b), § 9A.56.030	<a href="#">#http://apps.leg.wa.gov/rcw/default.aspx?cite=9A.56.020#</a>		8/5/2012
Crime: Theft of Services	Statute	R.C.W. § 9A.56.020(c), 9A.56.030	<a href="#">#http://apps.leg.wa.gov/rcw/default.aspx?cite=9A.56.020#</a>		8/5/2012
Criminal Defense: Use of Force in Defense of Person	Statute	R.C.W. § 9A.16.020	<a href="#">#http://apps.leg.wa.gov/rcw/default.aspx?cite=9A.16.020#</a>		8/5/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article II, Section 14 (legislature); Const. Article IV, Section 15 (judges)	<a href="#">#http://www.leg.wa.gov/lawsandagencyrules/pages/constitution.aspx#</a>		4/1/2010
Franchises: No Titles of Nobility	Constitution	Const. Article I, Section 8	<a href="#">#http://www.leg.wa.gov/lawsandagencyrules/pages/constitution.aspx#</a>		4/1/2010
Franchises: Tax code	Statute	R.C.W. Titles 82-84	<a href="#">#http://apps.leg.wa.gov/rcw/default.aspx?Cite=46#</a>		4/6/2010
Franchises: Vehicle Code	Statute	R.C.W. Title 46	<a href="#">#http://apps.leg.wa.gov/rcw/default.aspx?Cite=46#</a>		4/6/2010
Government: Administrative Proc. Act	Statute	R.C.W. Chapt. 34.05	<a href="#">#http://apps.leg.wa.gov/Rcw/default.aspx?cite=34.05#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="#">#http://www.leg.wa.gov/lawsandagencyrules/pages/constitution.aspx#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article I, Section 12	<a href="#">#http://www.leg.wa.gov/lawsandagencyrules/pages/constitution.aspx#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article I, Section 1	<a href="#">#http://www.leg.wa.gov/lawsandagencyrules/pages/constitution.aspx#</a>		4/1/2010
Uniform Commercial Code (UCC)	Statute	R.C.W. Title 62A	<a href="#">#http://apps.leg.wa.gov/rcw/default.aspx?Cite=62A#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

## COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Pacific Reporter	1880		P., P.2d	Supreme Court
Pacific Reporter	1969		P.2d	Court of Appeals
Washington Appellate Reports	1969		Wash.App.	Court of Appeals
Washington Reports	1889		Wash., Wash.2d	Supreme Court
Washington Territory Reports	1854	1888	Wash.Terr.	Supreme Court

## COURTS:

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Court of Appeals								R.C.W. Title 2, Chapter 2.06
CourtLink:		<a href="http://www.courts.wa.gov/court_dir/orgs/120.html">http://www.courts.wa.gov/court_dir/orgs/120.html</a>						
Description:								

<b>Jurisdiction Name:</b>		<b>Washington</b>									
District Court					32						R.C.W. Titles 3, 12
	CourtLink:	<a href="http://www.courts.wa.gov/court_dir/?fa=court_dir.county">http://www.courts.wa.gov/court_dir/?fa=court_dir.county</a>									
	Description:										
Juvenile Court											R.C.W. Title 13
	CourtLink:	<a href="http://www.courts.wa.gov/court_dir/?fa=court_dir.county">http://www.courts.wa.gov/court_dir/?fa=court_dir.county</a>									
	Description:										
Municipal Court											
	CourtLink:	<a href="http://www.courts.wa.gov/court_dir/?fa=court_dir.county">http://www.courts.wa.gov/court_dir/?fa=court_dir.county</a>									
	Description:										
Superior Court			174		29	39					R.C.W. Title 2, Chapter 2.08
	CourtLink:	<a href="http://www.courts.wa.gov/court_dir/?fa=court_dir.county">http://www.courts.wa.gov/court_dir/?fa=court_dir.county</a>									
	Description:	39 counties									
Supreme Court			9		1						R.C.W. Title 2, Chapter 2.04
	CourtLink:	<a href="http://www.courts.wa.gov/">http://www.courts.wa.gov/</a>									
	Description:										
Tribal Courts											
	CourtLink:	<a href="http://www.courts.wa.gov/court_dir/orgs/134.html">http://www.courts.wa.gov/court_dir/orgs/134.html</a>									
	Description:										

**TAX NOTICES:**

<b>Jurisdiction Name:</b>		<b>West Virginia</b>	
Type:	State	IncomeTax?:	<input checked="" type="checkbox"/>
Abbreviation:	WV	Country:	United States
StatutesName:	West Virginia Code (W.V.C.)	DateJoinedCountry:	6/20/1863
NumCounties:	55		
AreaCodes:	304		

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://wv.gov/">http://wv.gov/</a>
ConstitutionLink:	<a href="http://www.legis.state.wv.us/WVCODE/WV_CON.cfm">http://www.legis.state.wv.us/WVCODE/WV_CON.cfm</a>
StatutesLink:	<a href="http://www.legis.state.wv.us/WVCODE/Code.cfm">http://www.legis.state.wv.us/WVCODE/Code.cfm</a>
RegulationsLink:	<a href="http://www.wvsos.com/adlaw/rules/aboutcsr.htm">http://www.wvsos.com/adlaw/rules/aboutcsr.htm</a>
RegisterLink:	<a href="http://www.sos.wv.gov/administrative-law/register/Pages/default.aspx">http://www.sos.wv.gov/administrative-law/register/Pages/default.aspx</a>
CourtsLink:	
CourtCivilRulesLink:	<a href="http://www.state.wv.us/wvsca/rules/contents.htm">http://www.state.wv.us/wvsca/rules/contents.htm</a>
CourtCriminalRulesLink:	<a href="http://www.state.wv.us/wvsca/rules/CriminalProc.htm">http://www.state.wv.us/wvsca/rules/CriminalProc.htm</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://www.state.wv.us/WVSCA/rules/RulesEvidence.htm">http://www.state.wv.us/WVSCA/rules/RulesEvidence.htm</a>
UCCFilingsLink:	<a href="http://www.wvsos.com/ucc/main.htm">http://www.wvsos.com/ucc/main.htm</a>
AdminOfficeOfCourtsLink:	<a href="http://www.state.wv.us/wvsca/wvsystem.htm">http://www.state.wv.us/wvsca/wvsystem.htm</a>

**FRANCHISES:**

TaxCodeTitle:	Chapters 11, 11a
TaxCodeLink:	<a href="http://www.legis.state.wv.us/WVCODE/masterfrm3Banner.cfm">http://www.legis.state.wv.us/WVCODE/masterfrm3Banner.cfm</a>
TaxRegTitle:	
TaxRegsLink:	
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	West Virginia State Tax Department
RevenueDeptLink:	<a href="http://www.state.wv.us/taxdiv/">http://www.state.wv.us/taxdiv/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Chapt. 17-17D
VehCodeLink:	<a href="http://129.71.164.29/WVCODE/masterfrm3Banner.cfm">http://129.71.164.29/WVCODE/masterfrm3Banner.cfm</a>
VehicleRegTitle:	
VehicleRegLink:	



**Jurisdiction Name: West Virginia**For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of West Virginia				
FullName:					
Address1:	State Capitol Complex, Bldg. 1, Room E-26				
Address2:					
City:	Charleston	State:	West Virginia	Zip:	25305
PhoneBusiness:	(304) 558-2021	PhoneFax:	(304) 558-0140		
EmailAddr:					
WebSource:	<a href="http://www.wvago.gov/contact.cfm">http://www.wvago.gov/contact.cfm</a>				
DateLastUpdate:	3/25/2010 5:38:04 PM				

POCType:	Governor				
OrgName:	Governor of West Virginia				
FullName:					
Address1:	1900 Kanawha Boulevard, E.				
Address2:					
City:	Charleston	State:	South Carolina	Zip:	25305
PhoneBusiness:	888-438-2731	PhoneFax:			
EmailAddr:	mailto:Governor@WVGov.org				
WebSource:	<a href="http://www.wvgov.org/sec.aspx?id=36">http://www.wvgov.org/sec.aspx?id=36</a>				
DateLastUpdate:	3/25/2010 5:36:20 PM				

POCType:	Secretary of State				
OrgName:	West Virginia Secretary of State				
FullName:					
Address1:	Bldg. 1, Suite 157-K				
Address2:	1900 Kanawha Blvd. East				
City:	Charleston	State:	West Virginia	Zip:	25305-0770
PhoneBusiness:	(304) 558-6000	PhoneFax:	(304) 558-0900		
EmailAddr:	<a href="http://www.sos.wv.gov/Pages/contact-secretary.aspx">http://www.sos.wv.gov/Pages/contact-secretary.aspx</a>				
WebSource:	<a href="http://www.sos.wv.gov/Pages/default.aspx">http://www.sos.wv.gov/Pages/default.aspx</a>				
DateLastUpdate:	3/24/2010 9:45:58 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Common law rules	Statute	W.V.C. § 2-1-1	<a href="http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=02&amp;art=1#">http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=02&amp;art=1#</a>		8/5/2012
Court: Constitutional court authorization	Constitution	Const. Article VIII	<a href="http://www.legis.state.wv.us/WVCODE/WV_CON.cfm#">http://www.legis.state.wv.us/WVCODE/WV_CON.cfm#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 13	<a href="http://www.state.wv.us/wvsca/rules/civilproc/III.htm#">http://www.state.wv.us/wvsca/rules/civilproc/III.htm#</a>		4/1/2010

Jurisdiction Name:		West Virginia			
Court: Declaratory judgment act	Statute	W.V.C. Chapt. 55, Article 13;55-13-1	<a href="http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=55&amp;art=13#13#">http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=55&amp;art=13#13#</a>		4/1/2010
Court: Default Judgment	Court Rule	Rule of Civil Procedure 55	<a href="http://www.state.wv.us/wvsca/rules/civilproc/VII.htm#">http://www.state.wv.us/wvsca/rules/civilproc/VII.htm#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 8(d)	<a href="http://www.state.wv.us/wvsca/rules/civilproc/III.htm#">http://www.state.wv.us/wvsca/rules/civilproc/III.htm#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	W.Va.Code § 55-14-2	<a href="http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=55&amp;art=14#14#">http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=55&amp;art=14#14#</a>		4/3/2010
Court: Long arm statute	Statute	W.V.C. § 56-3-33 (2003)	<a href="http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=56&amp;art=3#03#">http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=56&amp;art=3#03#</a>		4/3/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure	<a href="http://www.state.wv.us/wvsca/rules/contents.htm#">http://www.state.wv.us/wvsca/rules/contents.htm#</a>		4/5/2010
Court: Rules of Evidence	Court Rule	Rules of Evidence	<a href="http://www.state.wv.us/WVSCA/rules/RulesEvidence.htm#">http://www.state.wv.us/WVSCA/rules/RulesEvidence.htm#</a>		4/5/2010
Crime: Bribing a Juror	Statute	W.V.C. § 61-5-7	<a href="http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=5#05#">http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=5#05#</a>		8/5/2012
Crime: Coercion	Statute	W.V.C. § 61-6-21	<a href="http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=6#06#">http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=6#06#</a>		8/5/2012
Crime: Contempt of Court	Statute	W.V.C. § 61-5-26	<a href="http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=5#05#">http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=5#05#</a>		8/5/2012
Crime: Extortion	Statute	W.V.C. § 61-2-13	<a href="http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=2#02#">http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=2#02#</a>		8/5/2012
Crime: Identity Theft	Statute	W.V.C. § 61-3-54	<a href="http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=3#03#">http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=3#03#</a>		8/5/2012
Crime: Impersonating Public Officer	Statute	W.V.C. § 61-5-27a(e)	<a href="http://www.legis.state.wv.us/WVCODE/61/code/WVC%2061%20-%20-%20-%205%20-%20-%20-%2027%20A.htm#">http://www.legis.state.wv.us/WVCODE/61/code/WVC%2061%20-%20-%20-%205%20-%20-%20-%2027%20A.htm#</a>		4/6/2010
Crime: Larceny	Statute	W.V.C. § 61-3-13	<a href="http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=3#03#">http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=3#03#</a>		8/5/2012
Crime: Misprision or Compounding	Statute	W.V.C. § 61-5-19	<a href="http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=5#05#">http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=5#05#</a>		8/5/2012
Crime: Obstruction of Justice	Statute	W.V.C. § 61-5-17	<a href="http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=5#05#">http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=5#05#</a>		8/5/2012
Crime: Perjury	Statute	W.V.C. § 61-5-3	<a href="http://www.legis.state.wv.us/WVCODE/61/code/WVC%2061%20-%20-%20-%205%20-%20-%20-%2023%20-%20.htm#">http://www.legis.state.wv.us/WVCODE/61/code/WVC%2061%20-%20-%20-%205%20-%20-%20-%2023%20-%20.htm#</a>		4/1/2010
Crime: Perjury, Subornation of	Statute	W.V.C. § 61-5-3	<a href="http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=5#05#">http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=5#05#</a>		8/5/2012
Crime: Purchasing Office	Statute	W.V.C. § 61-5A-7	<a href="http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=5A#05A#">http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=5A#05A#</a>		8/5/2012
Crime: Racketeering	Statute	W.V.C. § 61-13-3	<a href="http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=13#13#">http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=13#13#</a>		8/5/2012
Crime: Receiving Stolen Property	Statute	W.V.C. § 61-3-18	<a href="http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=3#03#">http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=3#03#</a>		8/5/2012
Crime: Tampering with a Witness	Statute	W.V.C. § 61-5-27	<a href="http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=5#05#">http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=5#05#</a>		8/5/2012

Jurisdiction Name:		West Virginia			
Crime: Terrorism	Statute	W.V.C. § 61-6-24	<a href="http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=6#06#">http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=6#06#</a>		8/5/2012
Crime: Theft by Deception	Statute	W.V.C. § 61-3-34	<a href="http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=3#03#">http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=61&amp;art=3#03#</a>		8/5/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article 6, Section 16 (senators); Const. Article 7, Section 4 (executive); Const. Article 8, Section 7 (judges)	<a href="http://www.legis.state.wv.us/WVCODE/WV_CON.cfm#">http://www.legis.state.wv.us/WVCODE/WV_CON.cfm#</a>		4/1/2010
Franchises: No Titles of Nobility	Constitution	Const. Article 3, Section 19	<a href="http://www.legis.state.wv.us/WVCODE/WV_CON.cfm#">http://www.legis.state.wv.us/WVCODE/WV_CON.cfm#</a>		4/1/2010
Franchises: Tax code	Statute	W.V.C. Chapters 11, 11a	<a href="http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=11&amp;art=1#">http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=11&amp;art=1#</a>		4/3/2010
Franchises: Vehicle Code	Statute	W.V.C. Chapt. 17-17D	<a href="http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=55&amp;art=1#">http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=55&amp;art=1#</a>		4/3/2010
Government: Administrative Proc. Act	Statute	W.V.C. Chapt. 29A, Article 1	<a href="http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=29b&amp;art=1#">http://www.legis.state.wv.us/WVCODE/Code.cfm?chap=29b&amp;art=1#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Article III	<a href="http://www.legis.state.wv.us/WVCODE/WV_CON.cfm#">http://www.legis.state.wv.us/WVCODE/WV_CON.cfm#</a>		4/1/2010
Rights: Eminent domain	Constitution	Const. Article 3, Section 9	<a href="http://www.legis.state.wv.us/WVCODE/WV_CON.cfm#">http://www.legis.state.wv.us/WVCODE/WV_CON.cfm#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article III, Section 1	<a href="http://www.legis.state.wv.us/WVCODE/WV_CON.cfm#">http://www.legis.state.wv.us/WVCODE/WV_CON.cfm#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article III, Section 2; Const. Article II, Section 2	<a href="http://www.legis.state.wv.us/WVCODE/WV_CON.cfm#">http://www.legis.state.wv.us/WVCODE/WV_CON.cfm#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

#### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
South Eastern Reporter	1886		S.E., S.E.2d	Supreme Court
West Virginia Reports	1864		W.Va.	Supreme Court

#### COURTS:

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Circuit Courts			65	8 yr elect	31	55		WVC Chapter 51, Art. 2
CourtLink: <a href="http://www.state.wv.us/wvsca/circuits/map.htm">http://www.state.wv.us/wvsca/circuits/map.htm</a>								
Description: 55 counties								
Family Courts			35	Appt.	26			WVC Chapter 51, Art. 2A
CourtLink:								
Description:								
Magistrate Courts			158	4 yr elect				
CourtLink: <a href="http://www.state.wv.us/wvsca/maginfo.htm">http://www.state.wv.us/wvsca/maginfo.htm</a>								
Description:								

Jurisdiction Name:		West Virginia					
Supreme Court of Appeals			5	12 yr elect	1		WVC Chapter 51, Art. 1
CourtLink:							
Description:							

TAX NOTICES:

<b>Jurisdiction Name:</b> Wisconsin	
Type:	State
Abbreviation:	WI
StatutesName:	Wisconsin Statutes (W.S.)
NumCounties:	72
AreaCodes:	262 - 414 - 608 - 715 - 920
IncomeTax?:	<input checked="" type="checkbox"/>
Country:	United States
DateJoinedCountry:	6/29/1848

## Jurisdiction General Information:

## Jurisdiction Tax Information:

1.The WT-4 has a peculiar use of the word “employee” on it. Everywhere this word appears, it is spelled “employe” with a missing “e”. Upon further examination, we find that Chapter 40 of the Wisconsin Statutes describes “public employees”, which are then called “employee” in the title for the Chapter.

2.Personal Income tax code is found in Chapters 71 through 79 of Wisconsin Statutes. Individual income tax is found in Subchapter I of Chapter 71.

3.The “Taxpayer bill of rights” is found at Wisconsin Dept. of Revenue Publication 114.

4.Definitions are found in WS §71.01.

5.Individual income tax is imposed in WS §71.02. Tax is imposed on “all net incomes of individuals and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds subject to the tax under

7.3. “Income” computation is discussed in WS §71.05.

8.“Taxpayer” is never defined.

9.“Resident” is never defined. However, WS §71.02(1) says that “Every natural person domiciled in the state shall be deemed to be residing within the state for the purposes of determining liability for income taxes and surtaxes. A single-owner entity that is disregarded as a separate entity under section 7701 of the Internal Revenue Code is disregarded as a separate entity under this chapter, and its owner is subject to the tax on the entity's income.”

11.Taxes on nonresidents is discussed in WS §71.02(1). The tax is imposed on: “every nonresident natural person and trust of this state, upon such income as is derived from property located or business transacted within the state“. These taxes are then computed based on WS §71.04(2).

12.WS §73.0301 requires that every person applying for any kind of state license must be certified to not be liable for unpaid taxes before the license can be issued. Upon examination of the list of licenses included, driver’s licenses do not appear in the list of licenses requiring certification of nonliability.

## MAIN RESOURCES:

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://wisconsin.gov/">http://wisconsin.gov/</a>
ConstitutionLink:	<a href="http://www.harbornet.com/rights/wisconsi.txt">http://www.harbornet.com/rights/wisconsi.txt</a>
StatutesLink:	<a href="http://www.legis.state.wi.us/rsb/Statutes.html">http://www.legis.state.wi.us/rsb/Statutes.html</a>
RegulationsLink:	<a href="http://www.legis.state.wi.us/rsb/code.htm">http://www.legis.state.wi.us/rsb/code.htm</a>
RegisterLink:	<a href="http://www.legis.state.wi.us/rsb/regindex.htm">http://www.legis.state.wi.us/rsb/regindex.htm</a>
CourtsLink:	<a href="http://www.findlaw.com/11stategov/wi/wica.html">http://www.findlaw.com/11stategov/wi/wica.html</a>
CourtCivilRulesLink:	<a href="http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=default.htm&amp;d=stats&amp;jd=ch.%20801">http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=default.htm&amp;d=stats&amp;jd=ch.%20801</a>
CourtCriminalRulesLink:	<a href="http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=WI:Default&amp;d=stats&amp;jd=ch.%20967">http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=default.htm&amp;vid=WI:Default&amp;d=stats&amp;jd=ch.%20967</a>

<b>Jurisdiction Name:</b>	<b>Wisconsin</b>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://courts.state.wy.us/CourtRules_Entities.aspx?RulesPage=Evidence.xml">http://courts.state.wy.us/CourtRules_Entities.aspx?RulesPage=Evidence.xml</a>
UCCFilingsLink:	<a href="http://www.wdfr.org/ucc/">http://www.wdfr.org/ucc/</a>
AdminOfficeOfCourtsLink:	<a href="http://www.wicourts.gov/">http://www.wicourts.gov/</a>

**FRANCHISES:**

TaxCodeTitle:	Chapters 70-79
TaxCodeLink:	<a href="http://www.legis.state.wi.us/rsb/Statutes.html">http://www.legis.state.wi.us/rsb/Statutes.html</a>
TaxRegTitle:	Tax
TaxRegsLink:	<a href="http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=default.htm&amp;d=code&amp;jd=top">http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=default.htm&amp;d=code&amp;jd=top</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	WT-4
Tax-WithHldgExForm:	WT-4 (Write "Exempt" on line 3)
Tax-MainReturnForms:	Form 1A (residents)
Tax-SubstW2Form:	None
Tax-RevenueAgency:	Wisconsin Department of Revenues (WDOR)
RevenueDeptLink:	<a href="http://www.dor.state.wi.us/">http://www.dor.state.wi.us/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Sect. 340-351
VehCodeLink:	<a href="http://www.legis.state.wi.us/rsb/Statutes.html">http://www.legis.state.wi.us/rsb/Statutes.html</a>
VehicleRegTitle:	Trans
VehicleRegLink:	<a href="http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=default.htm&amp;d=code&amp;jd=top">http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=default.htm&amp;d=code&amp;jd=top</a>

For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.

**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General				
OrgName:	Attorney General of Wisconsin				
FullName:					
Address1:	Wisconsin Department of Justice				
Address2:	114 East State Capitol				
City:	Madison	State:	Wisconsin	Zip:	53707-7857
PhoneBusiness:		PhoneFax:	608-267-2779		
EmailAddr:					
WebSource:	<a href="http://www.doj.state.wi.us/ag/contact.asp">http://www.doj.state.wi.us/ag/contact.asp</a>				
DateLastUpdate:	3/25/2010 5:40:54 PM				

Jurisdiction Name: Wisconsin					
POCType:	Governor				
OrgName:	Governor of Wisconsin				
FullName:					
Address1:	P.O. Box 7863				
Address2:					
City:	Madison	State:	Wisconsin	Zip:	53707
PhoneBusiness:	608-266-1212	PhoneFax:			
EmailAddr:	<a href="http://www.wisgov.state.wi.us/contact.asp?locid=19">http://www.wisgov.state.wi.us/contact.asp?locid=19</a>				
WebSource:	<a href="http://www.wisgov.state.wi.us/section.asp?linkid=59&amp;locid=19">http://www.wisgov.state.wi.us/section.asp?linkid=59&amp;locid=19</a>				
DateLastUpdate:	3/25/2010 5:39:24 PM				
POCType:	Secretary of State				
OrgName:	Wisconsin Secretary of State				
FullName:					
Address1:	30 W. Mifflin, 10th Floor				
Address2:					
City:	Madison	State:	Wisconsin	Zip:	53703
PhoneBusiness:	608-266-8888	PhoneFax:	608-266-3159		
EmailAddr:	<a href="mailto:statesec@sos.state.wi.us">mailto:statesec@sos.state.wi.us</a>				
WebSource:	<a href="http://www.sos.state.wi.us/contact.htm">http://www.sos.state.wi.us/contact.htm</a>				
DateLastUpdate:	3/24/2010 9:47:09 PM				

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>

#### AUTHORITIES:

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Constitutional court authorization	Constitution	Const. Article VII	<a href="#">#http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=defaulthtm&amp;d=wiscon&amp;jd=top#</a>		4/1/2010
Court: Counterclaim authority	Court Rule	W.S. § 802.07	<a href="#">#http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=defaulthtm&amp;d=stats&amp;jd=ch.%20801#</a>		4/1/2010
Court: Declaratory judgment act	Statute	W.S. § 806.04	<a href="#">#http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=defaulthtm&amp;d=stats&amp;jd=ch.%20806#</a>	Uniform declaratory judgments act	4/1/2010
Court: Default Judgment	Court Rule	W.S. § 806.02	<a href="#">#http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=defaulthtm&amp;d=stats&amp;jd=ch.%20801#</a>		4/1/2010
Court: Disqualification of Judge	Court Rule	W.S. § 801.56	<a href="#">#http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=defaulthtm&amp;d=stats&amp;jd=ch.%20801#</a>		4/1/2010
Court: Failure to deny constitutes an admission	Court Rule	W.S. § 802.02(4)	<a href="#">#http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=defaulthtm&amp;d=stats&amp;jd=ch.%20801#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	W.S. § 806.24	<a href="#">#http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=defaulthtm&amp;d=stats&amp;jd=ch.%20806#</a>		4/3/2010

Jurisdiction Name:		Wisconsin			
Court: Long arm statute	Statute	W.S. § 801.05	<a href="#">#http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=defaulthtm&amp;d=stats&amp;jd=ch.%20801#</a>		4/3/2010
Court: Rules of Civil Procedure	Court Rule	W.S. Chapt. 801: Civil Procedure	<a href="#">#http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=defaulthtm&amp;d=stats&amp;jd=ch.%20801#</a>		4/5/2010
Court: Rules of Evidence	Statute	W.S. Chapt. 907	<a href="#">#http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=defaulthtm&amp;d=stats&amp;jd=ch.%20907#</a>		4/1/2010
Crime: Harassment	Statute	W.S. § 947.013	<a href="#">#http://docs.legis.wisconsin.gov/document/statutes/947.013#</a>		8/5/2012
Crime: Identity Theft	Statute	W.S. § 943.201	<a href="#">#http://docs.legis.wisconsin.gov/document/statutes/943.201#</a>		8/5/2012
Crime: Identity Theft	Statute	W.S. § 943.201	<a href="#">#http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=defaulthtm&amp;d=stats&amp;jd=ch.%20941#</a>		4/1/2010
Crime: Misprision or Compounding	Statute	W.S. § 946.12(1), W.S. § 946.67	<a href="#">#http://docs.legis.wisconsin.gov/statutes/statutes/946/11/12#</a>		8/5/2012
Crime: Obstruction of Justice	Statute	W.S. § 946.65	<a href="#">#http://docs.legis.wisconsin.gov/statutes/statutes/946/V/65#</a>		8/5/2012
Crime: Oppression Under the Color of Law	Statute	W.S. § 946.12(5)	<a href="#">#http://docs.legis.wisconsin.gov/document/statutes/946.12#</a>		8/5/2012
Crime: Perjury	Statute	W.S. § 946.31;322.131	<a href="#">#http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=defaulthtm&amp;d=stats&amp;jd=ch.%20941#</a>		4/1/2010
Crime: Racketeering	Statute	W.S. § 946.83	<a href="#">#http://docs.legis.wisconsin.gov/document/statutes/946.83#</a>		8/5/2012
Crime: Receiving Stolen Property	Statute	W.S. § 943.34	<a href="#">#http://docs.legis.wisconsin.gov/document/statutes/943.34#</a>		8/5/2012
Crime: Simulating Legal Process	Statute	W.S. § 946.68	<a href="#">#http://docs.legis.wisconsin.gov/statutes/statutes/946/V/68#</a>		8/5/2012
Crime: Slavery or Human Trafficking	Constitution	Const. Article I, Section 2; W.S. § 940.302	<a href="#">#http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=defaulthtm&amp;d=wiscon&amp;jd=top#</a>		8/5/2012
Crime: Stalking	Statute	W.S. § 940.32	<a href="#">#http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=defaulthtm&amp;d=stats&amp;jd=ch.%20942#</a>		4/6/2010
Crime: Tampering with a Witness	Statute	W.S. § 946.61, 940.42	<a href="#">#http://docs.legis.wisconsin.gov/statutes/statutes/946#</a>	Bribing and intimidating witnesses	8/5/2012
Crime: Tampering with Public Records	Statute	W.S. § 946.72	<a href="#">#http://docs.legis.wisconsin.gov/statutes/statutes/946/V/65#</a>		8/5/2012
Crime: Theft by Deception	Statute	W.S. § 943.20(1)(d)	<a href="#">#http://docs.legis.wisconsin.gov/statutes/statutes/943/III/20#</a>		8/5/2012
Franchises: Dual Office Prohibition	Constitution	Const. Article IV, Section 13	<a href="#">#http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=defaulthtm&amp;d=wiscon&amp;jd=top#</a>		4/1/2010
Franchises: Tax code	Statute	W.S. Chapters 70-79	<a href="#">#http://www.legis.state.wi.us/rsb/Statutes.html#</a>		4/3/2010
Franchises: Vehicle Code	Statute	W.S. § 340-351	<a href="#">#http://www.legis.state.wi.us/rsb/Statutes.html#</a>		4/3/2010
Government: Administrative Proc. Act	Statute	W.S. Chapt. 227	<a href="#">#http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=defaulthtm&amp;d=stats&amp;jd=ch.%20227#</a>	Wis. Stat. Ann. §§ 227.01 to 227.26	4/3/2010
Rights: Bill of Rights	Constitution	Const. Article I	<a href="#">#http://www.legis.state.wi.us/rsb/unannotated_wisconst.pdf#</a>		4/1/2010



Jurisdiction Name:		Wisconsin			
Rights: Eminent domain	Constitution	Const. Article I, Section 13	<a href="http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=defaulthtm&amp;d=wiscon&amp;jd=top#">http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=defaulthtm&amp;d=wiscon&amp;jd=top#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Article I, Section 1	<a href="http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=defaulthtm&amp;d=wiscon&amp;jd=top#">http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=defaulthtm&amp;d=wiscon&amp;jd=top#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Article I, Section 1	<a href="http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=defaulthtm&amp;d=wiscon&amp;jd=top#">http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&amp;fn=defaulthtm&amp;d=wiscon&amp;jd=top#</a>	Just powers come from consent of the governed	4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

**COURT REPORTERS:**

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Burnett	1842	1843	Bur.	Supreme Court
Burnett (bound with session laws for Dec. 1841)	1841		Bur.	Supreme Court
Chandler	1849	1852	Chand.	Supreme Court
North Western Reporter	1879		N.W., N.W.2d	Supreme Court
North Western Reporter	1979		N.W.2d	Court of Appeals
Pinney	1839	1852	Pin.	Supreme Court
Wisconsin Reports	1853		Wis., Wis.2d	Supreme Court
Wisconsin Reports	1978		Wis.2d	Court of Appeals

**COURTS:**

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Circuit Courts			246	6 yr elect	72	10		W.S. Chapter 753
CourtLink: <a href="http://www.wicourts.gov/about/organization/circuit/index.htm">http://www.wicourts.gov/about/organization/circuit/index.htm</a>								
Description:								
Court of Appeals			16		4			W.S. Chapter 752
CourtLink: <a href="http://www.wicourts.gov/about/organization/appeals/index.htm">http://www.wicourts.gov/about/organization/appeals/index.htm</a>								
Description:								
Municipal Courts			254		252			W.S. Chapter 755
CourtLink: <a href="http://www.wicourts.gov/about/organization/municipal/index.htm">http://www.wicourts.gov/about/organization/municipal/index.htm</a>								
Description:								
Supreme Court			7		1			W.S. Chapter 751
CourtLink: <a href="http://www.wicourts.gov/about/organization/supreme/index.htm">http://www.wicourts.gov/about/organization/supreme/index.htm</a>								
Description:								

**TAX NOTICES:**

RptrName:	RESPONSE		Notes:
	Bookstore Item#:	Link:	
A130	6.50.01	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=WI-A130#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=WI-A130#</a>	
Criminal Inv. Letter Notice	6.50.03		
NoticeAmtDue	6.50.02	<a href="http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=WI-NotAmtDue#">http://sedm.org/storepublic/index.php?app=ecom&amp;ns=prodshow&amp;ref=WI-NotAmtDue#</a>	

<b>Jurisdiction Name:</b>		<b>Wyoming</b>	
Type:	State	IncomeTax?:	<input type="checkbox"/>
Abbreviation:	WY	Country:	United States
StatutesName:	Wyoming Statutes (W.S.)	DateJoinedCountry:	7/10/1890
NumCounties:	23		
AreaCodes:	307		

Jurisdiction General Information:

Jurisdiction Tax Information:

**MAIN RESOURCES:**

LegalResearchSource:	<a href="http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm">http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm</a>
MainWebsite:	<a href="http://wyoming.gov/">http://wyoming.gov/</a>
ConstitutionLink:	<a href="http://legisweb.state.wy.us/statutes/constitution.aspx">http://legisweb.state.wy.us/statutes/constitution.aspx</a>
StatutesLink:	<a href="http://legisweb.state.wy.us/titles/statutes.htm">http://legisweb.state.wy.us/titles/statutes.htm</a>
RegulationsLink:	<a href="http://soswy.state.wy.us/rules/entity.htm">http://soswy.state.wy.us/rules/entity.htm</a>
RegisterLink:	
CourtsLink:	<a href="http://www.findlaw.com/11stategov/wy/wyca.html">http://www.findlaw.com/11stategov/wy/wyca.html</a>
CourtCivilRulesLink:	<a href="http://www.courts.state.wy.us/courtRULES_entities.aspx?rulespage=civilProcedure.xml">http://www.courts.state.wy.us/courtRULES_entities.aspx?rulespage=civilProcedure.xml</a>
CourtCriminalRulesLink:	<a href="http://www.courts.state.wy.us/CourtRules_Entities.aspx?RulesPage=CriminalProcedure.xml">http://www.courts.state.wy.us/CourtRules_Entities.aspx?RulesPage=CriminalProcedure.xml</a>
CourtAppelRulesLink:	
RulesOfEvidenceLink:	<a href="http://courts.state.wy.us/CourtRules_Entities.aspx?RulesPage=Evidence.xml">http://courts.state.wy.us/CourtRules_Entities.aspx?RulesPage=Evidence.xml</a>
UCCFilingsLink:	<a href="http://soswy.state.wy.us/uniform/uniform.htm">http://soswy.state.wy.us/uniform/uniform.htm</a>
AdminOfficeOfCourtsLink:	<a href="http://www.courts.state.wy.us/">http://www.courts.state.wy.us/</a>

**FRANCHISES:**

TaxCodeTitle:	Title 39
TaxCodeLink:	<a href="http://michie.lexisnexis.com/wyoming/lpext.dll?f=templates&amp;fn=main-h.htm">http://michie.lexisnexis.com/wyoming/lpext.dll?f=templates&amp;fn=main-h.htm</a>
TaxRegTitle:	
TaxRegsLink:	<a href="http://soswy.state.wy.us/Rules/Rule_Search_Main.asp">http://soswy.state.wy.us/Rules/Rule_Search_Main.asp</a>
Tax-CollStatOfLim:	
Tax-CollStatExpPeriod:	
Tax-WithholdingForm:	
Tax-WithHldgExForm:	
Tax-MainReturnForms:	
Tax-SubstW2Form:	
Tax-RevenueAgency:	Wyoming Department of Revenue
RevenueDeptLink:	<a href="http://revenue.state.wy.us/">http://revenue.state.wy.us/</a>
ResponseLtrLink:	<a href="http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm">http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm</a>
VehCodeTitle:	Title 31
VehCodeLink:	<a href="http://legisweb.state.wy.us/statutes/sub31.htm">http://legisweb.state.wy.us/statutes/sub31.htm</a>
VehicleRegTitle:	
VehicleRegLink:	<a href="http://soswy.state.wy.us/Rules/Rule_Search_Main.asp">http://soswy.state.wy.us/Rules/Rule_Search_Main.asp</a>

**Jurisdiction Name: Wyoming**For additional authorities, see: <http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>.**JURISDICTION POINTS OF CONTACT:**

POCType:	Attorney General					
OrgName:	Attorney General of Wyoming					
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PhoneBusiness:	(307) 777-7841		PhoneFax:	(307) 777-6869		
EmailAddr:	mailto:agwebmaster@state.wy.us					
WebSource:	<a href="http://attorneygeneral.state.wy.us/">http://attorneygeneral.state.wy.us/</a>					
DateLastUpdate:	3/25/2010 5:44:13 PM					

POCType:	Governor					
OrgName:	Governor of Wyoming					
FullName:						
Address1:	State Capitol, 200 West 24th Street					
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City:	Cheyenne		State:	Wyoming	Zip:	82002-0010
PhoneBusiness:	307-777-7434		PhoneFax:	307.632.3909		
EmailAddr:	<a href="http://governor.wy.gov/contact-dave/default.html">http://governor.wy.gov/contact-dave/default.html</a>					
WebSource:	<a href="http://governor.wy.gov/">http://governor.wy.gov/</a>					
DateLastUpdate:	3/25/2010 5:42:32 PM					

POCType:	Secretary of State					
OrgName:	Wyoming Secretary of State					
FullName:						
Address1:	The Capitol Building					
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City:	Cheyenne		State:	Wyoming	Zip:	82002-0020
PhoneBusiness:	(307) 777-7378		PhoneFax:			
EmailAddr:						
WebSource:	<a href="http://soswy.state.wy.us/ContactUs.aspx">http://soswy.state.wy.us/ContactUs.aspx</a>					
DateLastUpdate:	3/24/2010 9:48:18 PM					

For additional authorities, see Legal Research Sources Page:

<http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>**AUTHORITIES:**

AuthTitle:	LegalCite Type:	LegalCite:	Weblink:	Notes:	DateLast Update:
Court: Common law rules	Statute	W.S. § 6-1-102	<a href="http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title6/T6CH1.htm#">http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title6/T6CH1.htm#</a>		8/5/2012
Court: Constitutional court authorization	Constitution	Const. Section 97-5	<a href="http://legisweb.state.wy.us/statutes/constitution.aspx?file=titles/Title97/Title97.htm#">http://legisweb.state.wy.us/statutes/constitution.aspx?file=titles/Title97/Title97.htm#</a>		4/1/2010

Jurisdiction Name:		Wyoming			
Court: Counterclaim authority	Court Rule	Rule of Civil Procedure 13	<a href="http://www.courts.state.wy.us/courtRULES_entities.aspx?rulespage=civilProcedure.xml#">http://www.courts.state.wy.us/courtRULES_entities.aspx?rulespage=civilProcedure.xml#</a>		4/1/2010
Court: Declaratory judgment act	Statute	W.S. Title 1, Chapter 37	<a href="http://legisweb.state.wy.us/statutes/titles/Title1/T1CH37.htm#">http://legisweb.state.wy.us/statutes/titles/Title1/T1CH37.htm#</a>	Probate	4/1/2010
Court: Default Judgment	Court Rule	Rule of Civil Procedure 55	<a href="http://www.courts.state.wy.us/courtRULES_entities.aspx?rulespage=civilProcedure.xml#">http://www.courts.state.wy.us/courtRULES_entities.aspx?rulespage=civilProcedure.xml#</a>		4/2/2010
Court: Failure to deny constitutes an admission	Court Rule	Rule of Civil Procedure 8(d)	<a href="http://www.courts.state.wy.us/courtRULES_entities.aspx?rulespage=civilProcedure.xml#">http://www.courts.state.wy.us/courtRULES_entities.aspx?rulespage=civilProcedure.xml#</a>		4/1/2010
Court: Foreign Judgment Act	Statute	W.S. Title 1, Art. 7	<a href="http://legisweb.state.wy.us/statutes/titles/Title1/T1CH17AR7.htm#">http://legisweb.state.wy.us/statutes/titles/Title1/T1CH17AR7.htm#</a>		4/3/2010
Court: Long arm statute	Statute	W.S. § 5-1-107 (2003)	<a href="http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title5/Title5.htm#">http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title5/Title5.htm#</a>		8/5/2012
Court: Mandamus action	Statute	W.S. Title 1, Chapter 30	<a href="http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title1/Title1.htm#">http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title1/Title1.htm#</a>		4/1/2010
Court: Rules of Civil Procedure	Court Rule	Rules of Civil Procedure	<a href="http://www.courts.state.wy.us/courtRULES_entities.aspx?rulespage=civilProcedure.xml#">http://www.courts.state.wy.us/courtRULES_entities.aspx?rulespage=civilProcedure.xml#</a>		4/5/2010
Court: Rules of Evidence	Court Rule	Rules of Evidence	<a href="http://courts.state.wy.us/CourtRules_Entities.aspx?RulesPage=Evidence.xml#">http://courts.state.wy.us/CourtRules_Entities.aspx?RulesPage=Evidence.xml#</a>		4/5/2010
Crime: Accessory After the Fact	Statute	W.S. § 6-5-202	<a href="http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title6/T6CH5.htm#">http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title6/T6CH5.htm#</a>		8/5/2012
Crime: Coercion	Statute	W.S. § 6-2-402	<a href="http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title6/T6CH2AR4.htm#">http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title6/T6CH2AR4.htm#</a>		8/5/2012
Crime: Conflict of Interest	Statute	W.S. § 6-5-106	<a href="http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title6/T6CH5.htm#">http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title6/T6CH5.htm#</a>		8/5/2012
Crime: Conspiracy	Statute	W.S. § 6-1-103	<a href="http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title6/T6CH1.htm#">http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title6/T6CH1.htm#</a>		8/5/2012
Crime: False Personation	Statute	W.S. § 6-3-0-2	<a href="http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title6/T6CH3AR9.htm#">http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title6/T6CH3AR9.htm#</a>	Electronic impersonation	8/5/2012
Crime: Identity Theft	Statute	W.S. § 6-3-901, 6-3-615	<a href="http://legisweb.state.wy.us/statutes/titles/Title6/T6CH3AR9.htm#">http://legisweb.state.wy.us/statutes/titles/Title6/T6CH3AR9.htm#</a>		8/5/2012
Crime: Impersonating Public Officer	Statute	W.S. § 6-5-307	<a href="http://legisweb.state.wy.us/statutes/titles/Title6/T6CH5AR3.htm#">http://legisweb.state.wy.us/statutes/titles/Title6/T6CH5AR3.htm#</a>		4/1/2010
Crime: Misprision or Compounding	Statute	W.S. § 6-5-203, W.S. § 6-5-115	<a href="http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title6/T6CH5.htm#">http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title6/T6CH5.htm#</a>		8/5/2012
Crime: Obstruction of Justice	Statute	W.S. § 6-5-305	<a href="http://legisweb.state.wy.us/statutes/titles/Title6/T6CH5AR3.htm#">http://legisweb.state.wy.us/statutes/titles/Title6/T6CH5AR3.htm#</a>		8/5/2012
Crime: Perjury	Statute	W.S. § 6-5-301	<a href="http://legisweb.state.wy.us/statutes/titles/Title6/T6CH5AR3.htm#">http://legisweb.state.wy.us/statutes/titles/Title6/T6CH5AR3.htm#</a>		4/1/2010
Crime: Receiving Stolen Property	Statute	W.S. § 6-3-403	<a href="http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title6/T6CH3AR4.htm#">http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title6/T6CH3AR4.htm#</a>		8/5/2012
Crime: Tampering with a Witness	Statute	W.S. § 6-5-305	<a href="http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title6/T6CH5.htm#">http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title6/T6CH5.htm#</a>		8/5/2012
Crime: Theft by Deception	Statute	W.S. § 6-3-407	<a href="http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title6/T6CH3AR4.htm#">http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title6/T6CH3AR4.htm#</a>		8/5/2012

Jurisdiction Name:		Wyoming			
Crime: Theft of Services	Statute	W.S. § 6-3-408	<a href="http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title6/T6CH3AR4.htm#">http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title6/T6CH3AR4.htm#</a>		8/5/2012
Franchises: Dual Office Prohibition	Constitution	Const. Section 97-3-008 (legislature); Const. Section 97-5-027 (judges)	<a href="http://legisweb.state.wy.us/statutes/constitution.aspx?file=titles/Title97/Title97.htm#">http://legisweb.state.wy.us/statutes/constitution.aspx?file=titles/Title97/Title97.htm#</a>		4/1/2010
Franchises: Tax code	Statute	W.S. Title 39	<a href="http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title39/Title39.htm#">http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title39/Title39.htm#</a>		8/5/2012
Franchises: Vehicle Code	Statute	W.S. Title 31	<a href="http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title31/Title31.htm#">http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title31/Title31.htm#</a>		8/5/2012
Government: Administrative Proc. Act	Statute	W.S. Title 16, Chapter 3	<a href="http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title16/T16CH3.htm#">http://legisweb.state.wy.us/statutes/statutes.aspx?file=titles/Title16/T16CH3.htm#</a>		4/3/2010
Rights: Bill of Rights	Constitution	Const. Section 97-1	<a href="http://legisweb.state.wy.us/statutes/constitution.aspx?file=titles/Title97/Title97.htm#">http://legisweb.state.wy.us/statutes/constitution.aspx?file=titles/Title97/Title97.htm#</a>		4/1/2010
Rights: Eminent domain	Constitution	Const. Section 97-1-032	<a href="http://legisweb.state.wy.us/statutes/constitution.aspx?file=titles/Title97/Title97.htm#">http://legisweb.state.wy.us/statutes/constitution.aspx?file=titles/Title97/Title97.htm#</a>		4/1/2010
Rights: Equal Protection	Constitution	Const. Section 97-1-002	<a href="http://legisweb.state.wy.us/statutes/constitution.aspx?file=titles/Title97/Title97.htm#">http://legisweb.state.wy.us/statutes/constitution.aspx?file=titles/Title97/Title97.htm#</a>		4/1/2010
Rights: Inalienable	Constitution	Const. Section 97-1-001	<a href="http://legisweb.state.wy.us/statutes/constitution.aspx?file=titles/Title97/Title97.htm#">http://legisweb.state.wy.us/statutes/constitution.aspx?file=titles/Title97/Title97.htm#</a>		4/1/2010
Rights: People are Sovereigns	Constitution	Const. Section 97-1-001	<a href="http://legisweb.state.wy.us/statutes/constitution.aspx?file=titles/Title97/Title97.htm#">http://legisweb.state.wy.us/statutes/constitution.aspx?file=titles/Title97/Title97.htm#</a>		4/1/2010

For additional authorities, see the Legal Bluebook, Section T.1: <http://www.legalbluebook.com/>

#### COURT REPORTERS:

RptrName:	BeginYear:	EndYear:	Abbreviation:	Court:
Pacific Reporter	1883		P., P.2d	Supreme Court
Wyoming Reports	1879	1959	Wyo.	Supreme Court

#### COURTS:

CourtName:	Min. Amount:	Max Amount:	NumOf Judges:	Judge Term:	NumOf Courts:	Num Districts:	OnlineEfileLink:	Auth.For Creation:
Circuit Court					9			W.S. Title 5, Chapter 9
CourtLink:		<a href="http://www.courts.state.wy.us/CircuitCourtDirectory.aspx?MenuItemID=mnuCC">http://www.courts.state.wy.us/CircuitCourtDirectory.aspx?MenuItemID=mnuCC</a>						
Description:								
County Courts								W.S. Title 5, Chapter 5
CourtLink:								
Description:								
District Court					9			W.S. Title 5, Chapter 3
CourtLink:		<a href="http://www.courts.state.wy.us/DistrictCourtDirectory.aspx?MenuItemID=mnuDD">http://www.courts.state.wy.us/DistrictCourtDirectory.aspx?MenuItemID=mnuDD</a>						
Description:								
Municipal Courts								W.S. Title 5, Chapter 6
CourtLink:								
Description:								

<b>Jurisdiction Name:</b>		<b>Wyoming</b>					
Supreme Court					1	<a href="https://efiling.courts.state.wy.us/public/caseSearch.do#">#https://efiling.courts.state.wy.us/public/caseSearch.do#</a>	W.S. Title 5, Chapter 2
CourtLink:		<a href="http://www.courts.state.wy.us/SupremeCourtClerksOffice.aspx?MenuItemID=mnuSCCO">http://www.courts.state.wy.us/SupremeCourtClerksOffice.aspx?MenuItemID=mnuSCCO</a>					
Description:							

**TAX NOTICES:**

**Primary Information Sources For This Report:**

1. Main Resources: State Legal Resources Page, Family Guardian Website  
<http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>
2. Franchises: Chapter 3 of the Tax Fraud Prevention Manual:  
<http://sedm.org/ItemInfo/Ebooks/TaxFraudPrevMan/TaxFraudPrevMan.htm>
3. Court Reporters: The Legal Bluebook.  
<http://www.legalbluebook.com/>
4. Jurisdiction Points of Contact: State Legal Resources Page, Family Guardian Website  
<http://famguardian.org/TaxFreedom/LegalRef/StateLegalResources.htm>
5. Authorities:
  - 5.1 State statutes published on state house of representatives websites.
  - 5.2 Family Guardian Website, Sovereignty Forms and Instructions, Cites by Topic.  
<http://famguardian.org/TaxFreedom/FormsInstr.htm>

This reference will save those who litigate often TONS of time in research. The web links are active within it and you can click on them too in order to quickly locate things you are searching for.